

Taxation and Land Speculation in Florida

By Chester C. Platt

Florida's hurricane of land speculation was not exceptional and peculiar in character, but I believe it was exceptional in extent and intensity. Its system of taxation is most chaotic and unusual. Florida's system of taxation is particularly interesting to us as single taxers on account of its plural character. Florida taxes occupations, professions and personal property. It has several kinds of sales taxes. It taxes improvements and land values, but the last mentioned very lightly.

But notwithstanding this multiplicity of taxes, the State is in serious financial embarrassment. Public schools in some places have been closed. In some places citizens have been called upon to make private contributions to pay school teachers' salaries because public funds were exhausted.

Florida is one of the larger of our forty-eight States. It ranks 21st in area. It is larger than New York or Pennsylvania or Illinois, and about as large as the combined area of Maine, New Hampshire, Vermont and Connecticut. With a population of about 1,000,000 in 1920, it ranked 32nd in this respect. Probably it has a population now of 1,500,000 or over.

The State has been growing rapidly. The larger cities are Jacksonville, Miami and Tampa. The all-the-year-round population of Jacksonville in 1920 was 91,000; in 1925, 135,000. In Miami the population was 29,000 in 1920, and 69,000 in 1925. In Tampa the population was 51,000 in 1920, and 94,000 in 1925. Probably each of these cities has increased in population by at least 25 per cent since 1925.

While there has been a considerable growth in population in recent years, due to manufacturing and the development of agriculture, yet the principal growth has been due to the attractiveness of the climate of the State. Our delightful climate not only doubles the population of many cities and counties during the winter season, but has led many persons to make Florida their permanent all-the-year-round home.

As a winter resort California perhaps ranks above Florida, but California has been developing for a much longer period than Florida. The climate of California is not so mild as that of central and southern Florida. Many persons do not appreciate how much nearer to the tropics Florida is than California. Miami, for instance, is more than 500 miles farther south than Los Angeles.

I have spent a large part of the past five years in St. Petersburg. It is remarkable how much sunny weather we have there. The *St. Petersburg Independent*, to emphasize the city's claim as the Sunshine City *par excellence*, gives away its entire edition every day when the sun fails to shine. It usually has to make this free distribution only four or five times in the year, and one year since I have been living in Florida, the sun shone every day, and there were no free newspapers.