

By **HENRY L. TIDEMAN**

Question. If land were the only source of taxation, would not much land be abandoned by present owners, thus depriving local governments of much revenue derived from vacant land for speculation purposes? And would not the necessary result be higher taxes on land productively used?

Answer. To both questions: yes, indeed. But those effects need not be permanent. It is a matter of administration. Even under the present disorderly revenue system, a tremendous amount of real estate, both improved and vacant has been abandoned with the result mentioned. The condition arises from the failure to foreclose as promptly as the law specifies on tax delinquent properties and offering them for sale, with good merchantable titles, to willing taxpayers.

If municipal taxation were wholly on land values and an orderly policy of tax payment enforcement firmly administered, all lands vacant and improved, having sales value would be in the hands of landholders, willing to pay taxes.

Under such administration, the real value of tax delinquent vacant lands would appear when they were offered for tax foreclosure sale. The lands for which no offers were received, could be adjudged to be without value and taken over by the state and held until at a periodic competitive sale they would be purchased, when of course, they would again be entered on the tax rolls. We should always remember that all the land is our common estate. This consideration makes of every landholder a trustee for the part of the common estate which is in his possession. He is not an owner of land in the sense that he owns his body or the products of his labor. In the nature of things, within the limits of the sum of rent obtainable for his landholding, he owes to society, the source of his title, whatever tax the community may levy upon the land he holds.

Some folks worry over the prospect that landholders may get some small profit out of their trusteeship. Others, equally earnest, fear that the single tax might take more from landholders than their lands are worth.

Unless there be some profit after tax payment the landholders will sell their land titles, and the new occupier will buy only on such terms as will give him a decent reward for collecting the rent and paying the tax into the public treasury.