

THE TAX MAP PLAN

By JOSEPH ZASHIN

Underassessment of land for tax purposes is the basic evil which defeats hopes for equitable land value taxation. The tax records of Pima County, Arizona where I have spent endless hours of research are full of such instances of underassessment - as are the records of the other 3000 counties of the United States!

Underassessment creates the inequity in which the favored landowners pay less than their fair share of the tax burden. And surprisingly (or unsurprisingly) those favored landowners include the wealthier and more powerful, who are subsidized in their tax payments by the rest of the body of taxpayers who have to pay more than their fair share to make up for the deficit.

Nor does underassessment affect tax revenue alone. Land should be an endless source for human needs, never failing as more and more human effort is applied to it. Instead, land is held out of production by the underassessment which abets the speculator. Not until he has obtained the huge tribute which he exacts for values he has not created, will he permit the land he controls to go into production.

For this reason, I have been urging the use of my TAX MAP PLAN. This attempts to show every parcel of land in a community noting thereon the assessed valuation of the land and of the improvements - and whether it is tax-exempt or not. This information, publicly displayed on maps, for ready examination by any citizen, brings to light all of the existing facts - inequities, underassessment, etc. It is one hope for a breakthrough in this ancient injustice, one hope for braking the runaway inflation in land costs which bears so heavily on all economic activities.

All a tax map requires is the doing. The information is available - assessed valuation of land, or improvements and whether the parcel is tax exempt. It can be done in any community.