

House & Home

MAY 1963

A missionary for land tax reform

When backers of reform of the U. S. property tax system chose a man to tour the nation in behalf of their idea, they passed over economists and officials in favor of a surgeon.

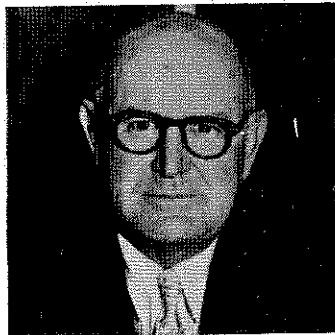
Their choice, Dr. **Rolland O'Regan**, 59, is now demonstrating why he was chosen for the 15-stop tour with a dispassionate account of how the plan of exempting buildings from taxes and taxing land only is working in what he calls the "social laboratory" of New Zealand.

The son of one of the Parliament members who in 1896 pushed New Zealand's law letting communities adopt the land tax system, Dr. O'Regan heads the League for Taxation of Land Values. The league has helped promote the land tax system until now 83% of the island's city areas and 73% of its rural area uses it. How has it worked?

Says Dr. O'Regan: urban sprawl has been reduced because

the industrious man who keeps his property in good repair, New Zealand's slum problem is negligible. Only Auckland—the one major city not using the land tax system—has had to resort to slum clearance.

To American audiences including directors of the National Association of Home Builders, members of the National Association of Mutual Savings Banks, and a California legislative committee considering the plan, he has two chief points: 1) the U.S. system of taxing improvements and land equally "penalizes the industrious man, for the more he builds the more he is taxed, while the idler who lets his land lie vacant and unimproved pays less tax. . . . A property tax inhibits the proper use of land," and 2) U. S. communities could expect the same results by adopting New Zealand's plan.



NEW ZEALAND'S O'REGAN

Land value taxes fight slums, he says

"persons who want to buy homes don't have to leapfrog over expensive land to the cheapest areas farther out." He explains. "Sprawling cities grow up because land is held for speculation."

Under the New Zealand system, suburban taxes generally go down while downtown taxes rise. And because the plan rewards—rather than penalizes—

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ERIE, PA.



Dr. Rolland O'Regan, of New Zealand, seated right, last night urged the Erie Land Tax Association to push on in their efforts to have city taxes removed from buildings in Erie. Participating in the meeting at the Glenwood YMCA with Dr. O'Regan were, from left, standing: William E. Walker, secretary ELTA; Atty. John Leenhuis, toastmaster; Charles Hall, ELTA president. Seated at left, L. Wesley Martin, administrative assistant to Mayor Charles B. Williamson.

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