

Letters

Base Taxes on Land Value

In your editorial "Unfairness in the State's New Assessment Law" [Oct. 10] you do a disservice to anyone not familiar with the new law, giving the impression that the treatment of apartment buildings differently from single-family homes represents its unfairness. By focusing on this aspect of the legislation, as it relates to classification, you obscure the real nature of its inequity. That homes of similar value are taxed differently, or that businesses pay more than homeowners, or that owners of vacant land are taxed at a fraction of all other classes, is totally ignored.

The most recent property tax legislation basically ignored the question of inequity, maintaining the status quo with all its blemishes. It is inequitable because it discriminates and is irrational because it penalizes improvers. Taxing improvements leads to favoritism, pits homeowners against apartment dwellers, discourages improvements, invades one's privacy and leads to all sorts of unfairness. Placing the burden of taxation on improvements has created an unpopular tax. Reverse the procedure by untaxing improvements and placing the burden on land values.

Land values are the result of community actions — construction of roads, building of schools, beautification of parks, installation of sewage systems, etc. These community improvements are reflected in the value of land. By taxing it, the community gets back a value, in taxes, it has created, leaving to the individual a value he has created. Taxing land values discriminates against no one and encourages, rather than discourages, what we all want — a better neighborhood.

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