## Judge Fuchs Sees Solution In Land Value Tax

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## By JOHN BENNETT Staff Writer

NEW BEAUNFELS - "Land is God's sift to people. The right to the land is one of man's inalienable rights."

For 50 years Judge John R. Fuchs has thought and preached these words.

Where you take the words for granted and stop there, he

A retired district judge living in New Braunfels, 79 years old, author and advocate of land value taxation to answer man's economic ills, he must be regarded a thinker.

To Judge Fuchs there are two institutions opposed to democracy:

Slavery.

• A tax system which makes no distinction between private and public property.

"By natural law, land with all that is on it, under and over it, are gifts of God or na-ture." he says. "All things that are the fruit of man's work are private property. Under our present laws no clear distinction is made."

Ideas Startling

He isn't the first man to propound single taxation, of course, but his ideas startle some who regard our present system as the only one ever thought out.

Judge Fuchs would do away with personal income taxes and tax only land values.

A quiet, articulate man with a penchant for classical literature, he diagnoses world ills in a flurry of quotations from Tol-stoy, John Stuart Mill and Thomas Jefferson.

To civic groups in New Braunfels, the judge looms somewhat as the annoying gadfly who many ignore or feign to misunderstand.

When he sat as judge of the 22nd Judgeial District, jurors accused him of bouncing his theories over their restive heads

Judge Fuchs believes in taxing land values and not improvements. He wants a constitutional amendment granting cities the power to exempt taxcs on improvements and personal property and substitute the community created value of the land.

"Property Predatory"

"Property in land and its rent is purely predatory and the very negation of true property rights," he says. "It is the power to command services without rendering service"

But how and where would people get money to run the

country?

"Not by dividing or re-distributing the land, nor by governmental or collective control of the use of land," he says, "But by taxing the rental value of land as the common property of the community and by requiring those who have the exclusive deeds to a part of the earth to pay into the public treasury the annual rental value of the land in the possession in lieu of all other taxes."

He also thinks:

 We have a communistic tax system.

• The remission of taxes on earned incomes, personal property and everything produced by man will give man the full benefit of his private wealth-landholder and non-landholder

· Economic benevolence and subsidies have no proper place in government.

"Just like the Communists, we have been and still are taking private property for public use," he says. "Therefore, to that extent we have always had a form of communism with us. and when in more recent years we resorted to the federal and state excise, income and inheritance taxes we greatly extended communism."

In a nugget he believes to avoid communism, man must recognize that the value of all land belongs to the community and that this should be the community's source of revenue in lieu of all other taxes on capital, labor and trade.

Not All Land

He explains that a tax on economic rent (or land values) would not fall on all land.

"It would fall only on valuable land, and on that in proportion to its value," he contends. "It would not have to be paid upon the poorest land in use, and so would not become a condition of use, or restrict the amount of land that could profitably be used."

What would it do to specula-

"No one would care to own land unless he wanted to improve it or use it, as it would be unprofitable to do so.'

Like John Stuart Mill, he contends that taxes on land values could not be shifted by landlords to their tenants.

The popular belief that Americans long ago dispensed with nobility is laughable to Fuchs. The titled land barons are today's nobility.

The common man is being taxed on what he makes and soaked at the same time by these barons, he says.

If he marvels at physical science, he scorns a retarded political science that is "as far back as 2,000 years ago."

He portends depression or worse unless America overhauls her tax system.

"We may hold back depressions with remedial legislation that merely treats the symptom," he observes.

If articulate and thought provoking, he harbers no grandiose



JUDGE JOHN R. FUCHS

illusion the world will reverse spin at his ideas. But he enlisted the aid of a certain Texas state senator to propose them once again (they went down in the Texas legislature two years ago) this year.

Whatever he believes, he says this about his own profession:

"The lawyer should never forget that the function of the legal profession is to organize righteousness in the transactions and relations of man. If the lawyers have not the courage to exercise this function, then the statement of Voltaire may become true - Conservators of ancient barbarisms."