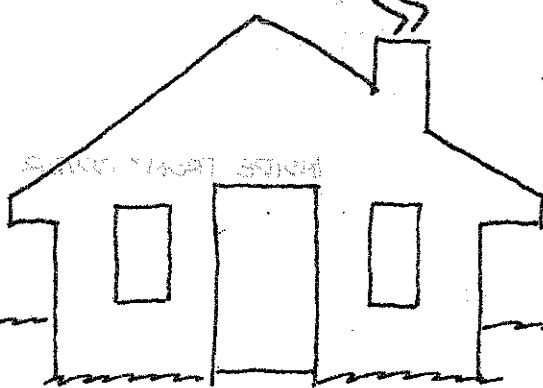


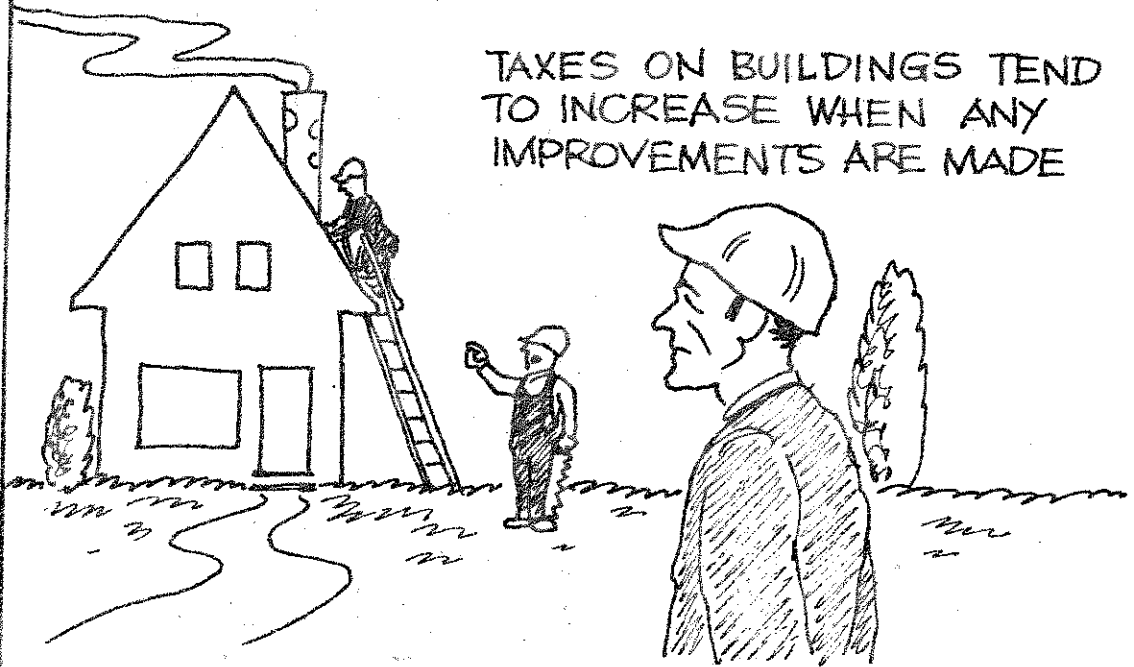
PROPERTY TAXES and YOU!



WHAT LAND-SITE VALUE
ASSESSMENT CAN
DO FOR EVERYONE
IN THIS COUNTRY....

DOES YOUR PROPERTY TAX RISE WHEN YOU MAKE ANY HOME IMPROVEMENTS THAT INCREASE THE VALUE OF THE BUILDING ?

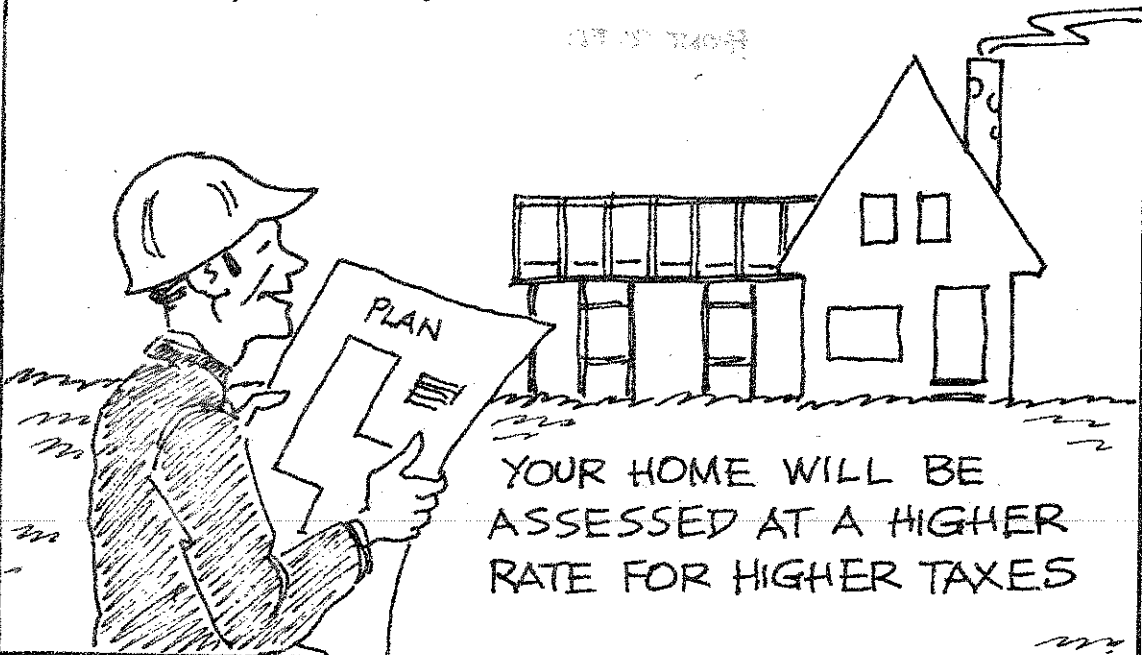
TAXES ON BUILDINGS TEND TO INCREASE WHEN ANY IMPROVEMENTS ARE MADE



DOES THE PROPERTY TAX INCREASE WHEN YOU MAKE AN ADDITION OR ENLARGE YOUR HOME ?

YES IT DOES

YOUR HOME WILL BE ASSESSED AT A HIGHER RATE FOR HIGHER TAXES



PHOOEY!

WITHOUT QUESTION, TAXES ON
BUILDINGS ONLY, TEND TO
DISCOURAGE



- ① IMPROVEMENT
- ② ENLARGEMENT
- ③ QUALITY
- ④ SIZE

... AT THE SAME TIME TAXATION ON
BUILDINGS TENDS TO

- ① INCREASE WELFARE
- ② INCREASE LOCAL
TAXES ..
- ③ MAKE NEIGHBORHOOD
LESS DESIRABLE
- ④ DECREASE PRIDE
OF OWNERSHIP



WOW!



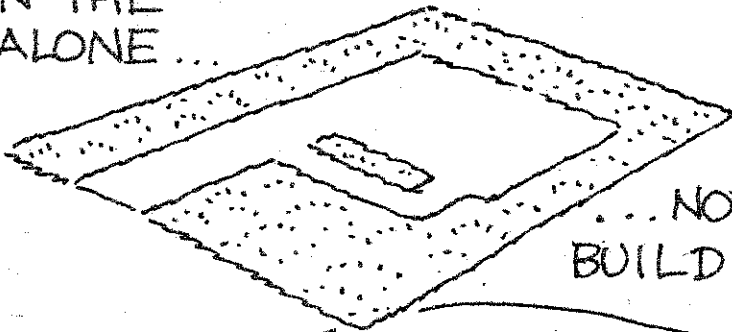
TO ADD TO THE INEQUITY
AND CONFUSION THERE ARE
DIFFERENT MILL RATES
FOR PUBLIC AND SEPARATE
SCHOOL SUPPORTERS'
PROPERTIES!

THERE IS A SIMPLE AND
PRACTICAL SOLUTION



LAND-SITE VALUE ASSESSMENT!

TAX ON THE
LAND ALONE . . .



. . . NOT ON
BUILDINGS

NOW LET'S
EXAMINE WHAT
HAPPENS WHEN
***LAND** IS USED AS
THE BASIS FOR
TAXATION



* ALL NATURAL RESOURCES
EXCEPT MAN AND THE
GOODS HE PRODUCES . . .

THERE ARE THREE WAYS FOR A
GOVERNMENT TO RAISE MONEY

1 INCOME TAX

(TAX ON YOUR LABOUR)

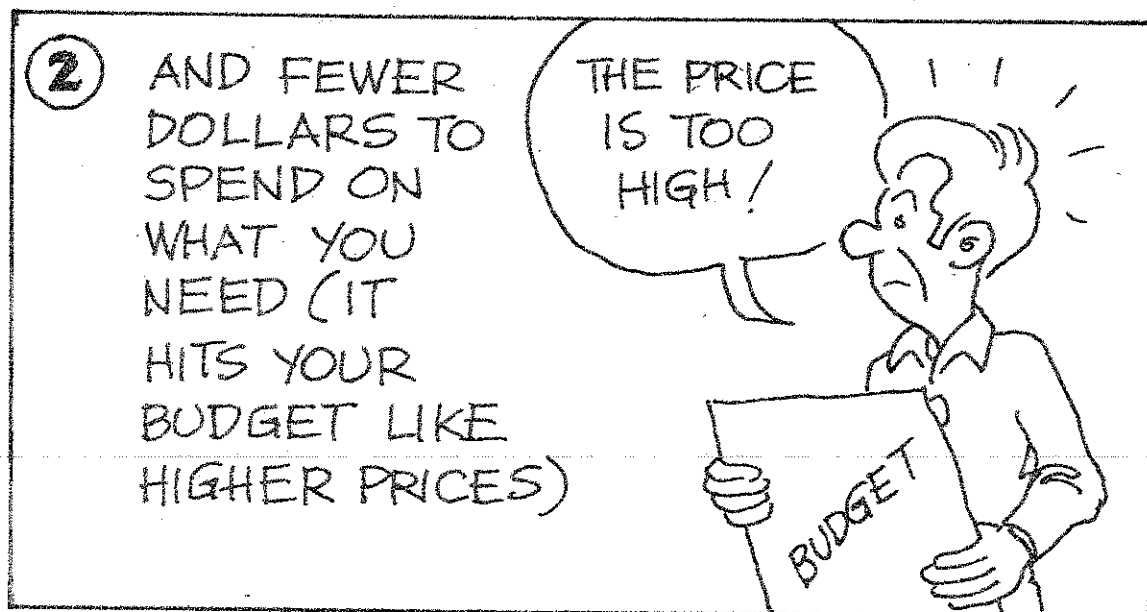
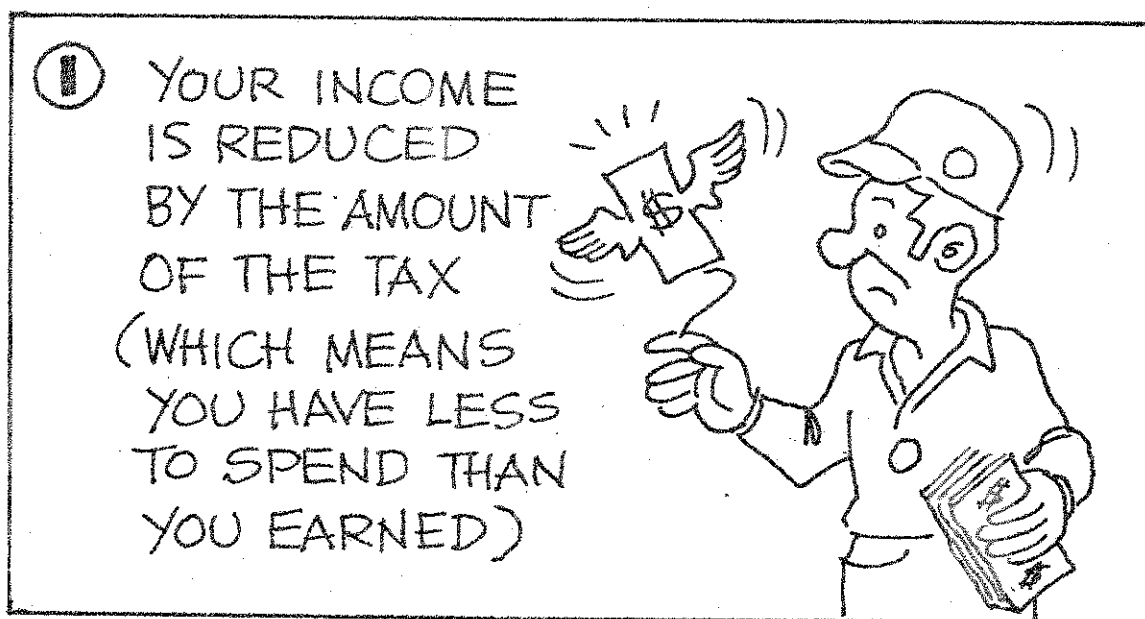
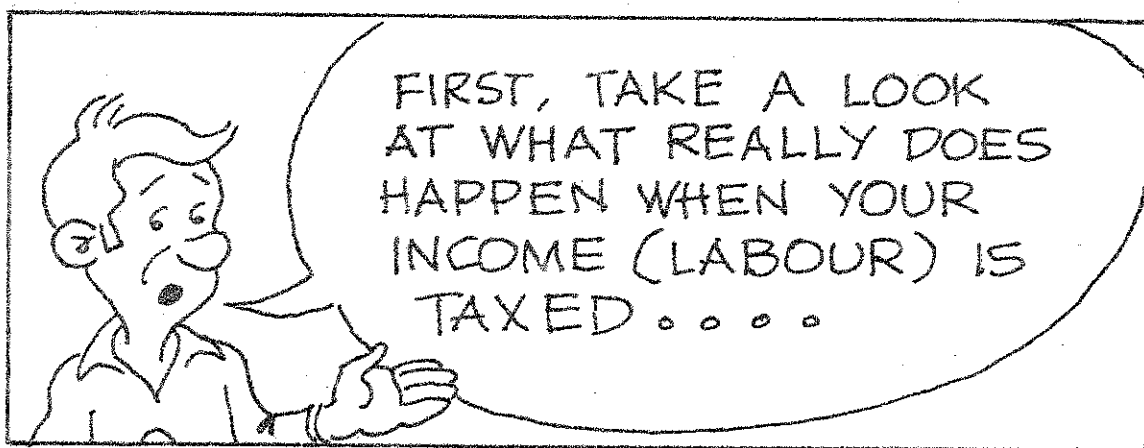


* WEALTH IS
ALL MATERIAL
THINGS THAT
ARE PRODUCED
BY LABOUR
AND CAPITAL
WITH EXCHANGE
VALUE

2 TAXES ON WEALTH

3 TAX ON LAND

* LAND IS THE
ENTIRE MATERIAL
UNIVERSE,
EXCLUSIVE OF
MAN AND WHAT
HE PRODUCES
(SOIL, FORESTS,
SEA, ANIMALS,
FISH, ETC.)



③ WHEN PRICES ARE TOO HIGH YOU BUY LESS. THIS DROP IN DEMAND SHOVES PRODUCTION COSTS AND PRICES UP AGAIN AND AGAIN...

PRICES HAVE GONE UP AGAIN TODAY...



④ INCOME TAXES KILL INCENTIVE TO WORK AND PRODUCE !

THIS ALSO TAKES AWAY INITIATIVE ...

WHY SHOULD I WORK HARD AND PAY THE GOVERNMENT MORE TAXES ?



⑤ INCREASED TAXES ON INCOME ARE DRIVING PRICES UP, A MAJOR CAUSE OF INFLATION ...

THE COST OF EVERYTHING



"OUT OF REACH ! !"

SECOND, JUST SEE
WHAT HAPPENS WHEN
*WEALTH (CAPITAL) IS
TAXED.....

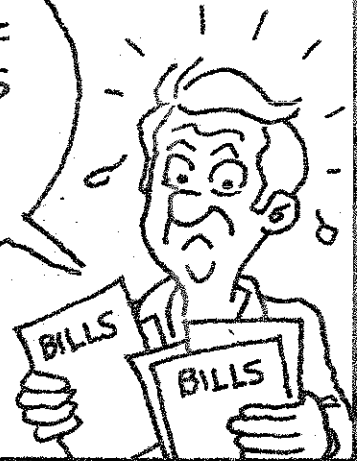
*GOODS
PRODUCED BY
LABOUR DRAWING
RAW MATERIALS FROM LAND



①

THE PRICE
OF ALL
ITEMS
TAXED
IS
INCREASED

WOW!
THE COST OF
LIVING GETS
WORSE BY
THE DAY!



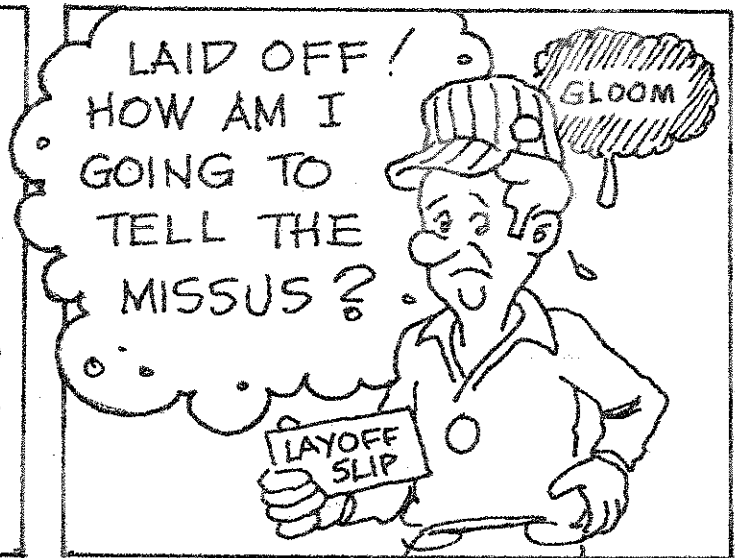
②

THIS INCREASE
IN PRICE
REDUCES
THE
DEMAND

REDUCED DEMAND
MEANS REDUCED
PRODUCTION



③ AND YOU KNOW THAT REDUCED PRODUCTION RESULTS IN LAYOFFS AND UNEMPLOYMENT



④ SALES TAXES HIT THOSE WITH LOW INCOMES THE HARDEST (DISCRIMINATE AGAINST THE POOR...)



⑤ ..THESE TAXES ON WEALTH UNDERMINES THE MORAL FIBRE AND HONESTY OF PEOPLE!

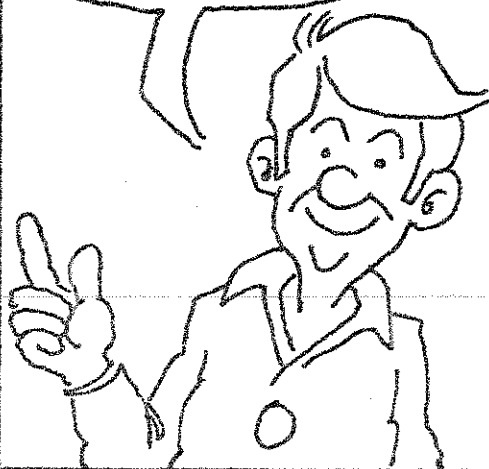


FINALLY, HERE'S WHAT
HAPPENS WHEN LAND*
IS USED AS THE
BASIS FOR
TAXATION...

* ALL NATURAL
RESOURCES EXCEPT
MAN AND THE GOODS
HE PRODUCES....

① ONLY THE
QUANTITY
OF LAND
THAT IS
NEEDED
FOR
PRODUCTION
WILL BE
USED...

THAT LEAVES
US SOME LAND
TO USE FOR
OTHER THINGS!



② LAND NOT
REQUIRED
FOR
PRODUCTION
WILL BE
PUT UP FOR
SALE!

ONE! THAT
INCREASES
THE SUPPLY
OF LAND...



TWO! IT WILL BE
TOO COSTLY TO
HOLD LAND THAT
IS NON-
PRODUCTIVE



SO THAT LAND IS
LIKELY TO BE SOLD
OR MADE TO
PRODUCE!



③ ... THIS
INCREASED
SUPPLY OF LAND
WILL STABILIZE
THE PRICE
OF
LAND!

IT MIGHT EVEN
REDUCE PRICES
SO THAT I CAN
GET LAND
TOO!

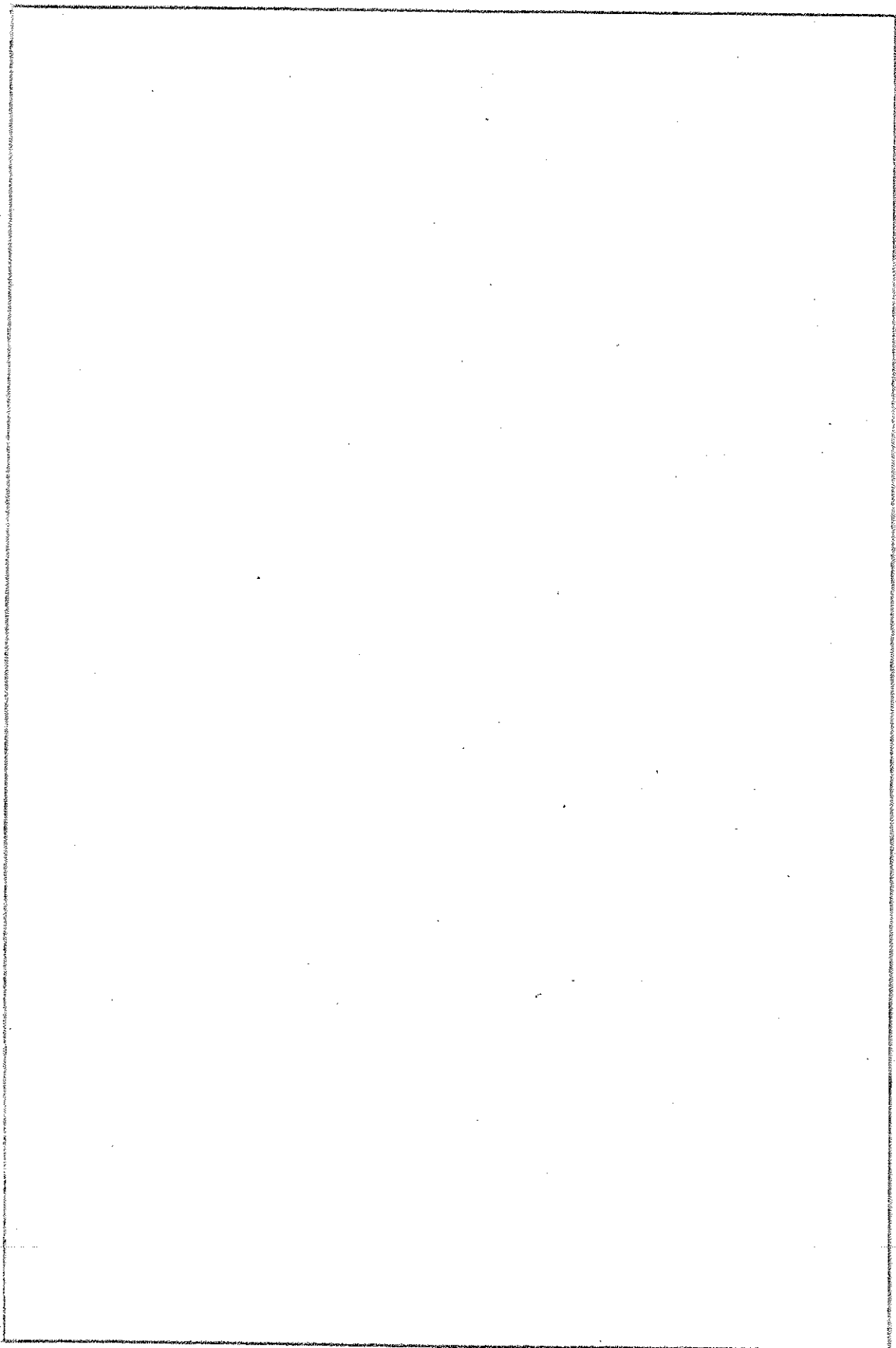


THERE'S
MORE...

4. Illustration: The taxation of land values makes it difficult to evade tax responsibility. Land cannot be hidden. By modern techniques, equitable values can be computed.

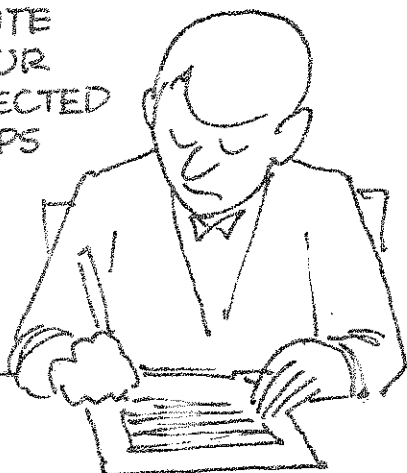
5. Illustration: By taxing the site rather than the building, municipalities can reduce the size of lots required. Consequently, this should reduce the cost of both land and housing, thereby increasing the supply of housing.

6. This page and the next page will illustrate how to arrive at land-site value, step by step.

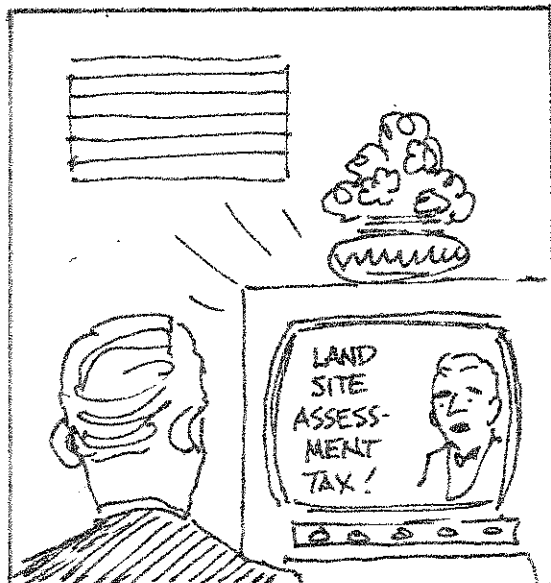
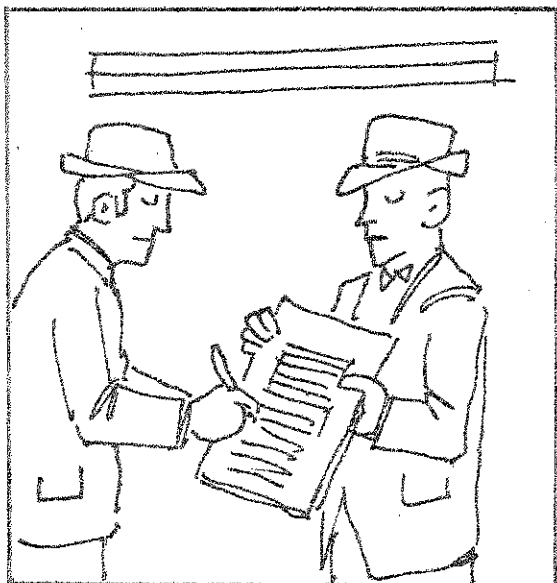


WHAT YOU CAN DO TO FOCUS ATTENTION ON THIS IDEA

WRITE
YOUR
ELECTED
REPS



CONTACT
YOUR LOCAL
RATEPAYERS
GROUPS...



The back page will give sources of further information.