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THE SUPREME LAW OF THE LAND Within United States of America

By J. RUPERT MASON

The keen interest and debates regarding the "Land Question" in all nations makes it important that the legal force and effect of the controlling decisions by the Supreme Court of the U.S., be more generally known, read and understood.

Here are some opinions issued by our highest Courts:—

"The private holder of land never enjoys tax immunity as a right" *Petition of S.R.A.*, 18 NW (2) 442; *Certiorari Denied*, 327 U.S. 558.

"Property can have no more dangerous, even if unwitting, enemy than one who would make its possession a pretext for unequal or exclusive rights." *Edwards v. State of California*, 314 U.S. 160.

"It would appear beyond question that the power of the States to create and enforce property interests (in land) must be exercised within the boundaries defined by the 14th Amendment." *Shelley v. Kramer*, 334 U.S. 1.

(The "boundaries" referred to are the "Equal protection" and "Equal rights to life and liberty" commands, which no State can lawfully infringe, since the 14th Amendment was added to the Constitution of the U.S., in 1868.)

"The power to tax is the one great power on which the whole social fabric is based. It is not only the power to destroy, it is also the power to keep alive." *McCulloch v. Maryland*, 4 Wheat. 316. (1819).

The U.S. Congress also possesses the power to levy a direct annual ad-valorem land tax, by simple statute, as it did in the following Federal tax statutes:—

1 Stats. 580, c. 70 (1798); 3 Stats. 22, c. 16 (1813); 3 Stats. 164, c. 21 (1815); 12 Stats. 292 (1861); 12 Stats. 422, c. 98 (1861).

The following decisions further interpret and construe the inherent sovereign power of each State and of the Congress to levy and collect direct, annual ad-valorem land taxes:—

Providence Bank v. Billings, 4 Pet. 514, 560; *Turner v. Smith*, 81 U.S. 553, 562; *Pollock case*, 158 U.S. 601; *Fallbrook v. Bradley*, 164 U.S. 112; *Ashton v. Cameron*, 298 U.S. 513; *Brush v. Commissioner*, 300 U.S. 351; *Arkansas Corp. v. Thompson*, 312 U.S. 675, 313 U.S. 132; *Wood v. Lovett*, 313 U.S. 362; *State of Minn. v. Aiken*, 284 N.W. 63; *Henry George v. Braddock*, 18 Atl. 881; *Fairhope Single Tax Colony v. Melville*, 69 So. 466; *Cowan v. Fallbrook*, 131 F (2) 513, 320 U.S. 735; *Loughborough v. Blake*, 5 Wheat. 317; *Mason v. Paradise*, 326 U.S. 536.

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