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A Pioneer Single Tax Act The California Irriga- tion District Act

A Brief Explanation
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The primary object of the California Legislature in enacting this epochal Statute in 1887 was to enable the State to conserve water needed for the irrigation of its arid and semi-arid valleys, and for domestic purposes by the people and animals.

The method established to finance the cost of the necessary storage dams, water rights and extensive system of canals and pipes to distribute the water was originally to empower each district to levy and collect unlimited ad valorem taxes or assessments on all land and improvements. But experience with land speculators, who would neither sell nor improve, brought a basic amendment to the law in 1909, which permitted the Districts to exempt completely from taxation all buildings, planted trees, vineyards, and live stock of every kind. The Districts already created soon voted to take advantage of this amendment, and the 100 Districts serving some four million acres of the richest and most attractive irrigated orchards, vegetable gardens, vineyards, etc., etc., all exempt buildings and improvements of every sort from taxes today, and are all strong supporters of that system.

Their revenues are derived mainly from a tax on the rental value of the land, both rural and urban. Thus, they never take anything from the land user, As User, but only from what would otherwise go to an owner, As Owner. There is no limit on the amount of this rental value the District can take, nor the number of years it can collect a tax on the rental value.

The purpose of this 1909 amendment is to make certain that those who work and improve their land will never be required to pay more towards the expenses of the District than the absentee speculator,

holding land of the same value idle and unimproved. Thus, every land holder in one of these Districts is taxed, not according to "ability to pay" nor what each produces, but only in just proportion to the rental value of the land he has the deed to. In this way, the equitable distribution of all earned wealth, is assured.

Voting is not restricted to those holding a title deed to land, although attempts have often been made to get the law changed so that only land owners could vote. That any important statute, so completely democratic as this one is, has been the object of repeated and implacable assaults, goes without saying.

"It is communism and confiscation under guise of law" was argued before the U. S. Supreme Court in 1896 by Mr. Geo. H. Maxwell, as counsel for an English estate with land in San Diego County. The sweeping language employed by the Court in approving the constitutionality of this statute is well worth reading. (Fallbrook I. D. v. Bradley, 164 US 112.)

But the forces of monopoly and privilege, with title deeds to vast holdings of land were not long fazed by this ruling by our highest court. There have been few periods since, when this statute has not been under attack, or the attempt was not being made to amend and weaken it, from the standpoint of the common good.

Summarizing each District created under this Act is decreed an "Agency of the State" with all its functions "exclusively governmental" and all its properties including the full rental value, present and future of all its land, no matter how acquired or used, dedicated as a "Public Trust" for the "uses and purposes of the Act" and because its properties are all "owned by the State," they are not subject to partition, execution or even to taxation.

The full text of this Act and citations of court, are contained in Bulletin No. 18-F, issued by Supervisor of Documents, Sacramento, Calif.