Land Tax

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1887

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A Graduation Thesis
by
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K. S. U. 1887.
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As taxation has been my special economic topic and the question of land taxation is one of great interest now at the present time it seems worthy of consideration. We might properly say, taxation originated with the land tax and the story of Joseph and his brethren presents the first instance of the collection of public revenue. Perhaps, in the years of plenty gathered are fifth of the grain in kind, or in modern phrase, the trebled a tax on land of twenty per cent of the gross product. The Hebrews collected a tenth of the grain and the fruit of the trees and of the flocks. In the German States a land tax has existed since time immemorial, from the beginning of history and China has around a feudal beyond the beginning of history, maintained a tax on land payable every year, about one half of a cent. The rate for soil under cultivation varies from 10, one sixth, to 1/3, one third, of the gross product and all buildings pay a ground rent to the government. In Japan, Sangaid Political History says, "The land tax even while fixed at 5 per cent has always reduced in course of years."
H��llo, according to the data, the tax paid in India for ten years was about 80 million rupees in the fiscal year 1878-79, of which the land tax yielded 55 million rupees. This shows that even in Japan, the greatest tax was on land. The private land which enjoyed even exemptions are classed as follows:

<table>
<thead>
<tr>
<th>Type</th>
<th>Area</th>
<th>Value (in rupees)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Farms</td>
<td>1,848,481</td>
<td>2,621,000</td>
</tr>
<tr>
<td>Building land</td>
<td>3,578,12</td>
<td>133,200,000</td>
</tr>
<tr>
<td>Forest</td>
<td>547,318</td>
<td>15,000,000</td>
</tr>
<tr>
<td>Villages</td>
<td>828,199</td>
<td>18,004,000</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>15,660</td>
<td>240,000</td>
</tr>
<tr>
<td>Total</td>
<td>10,677,453</td>
<td>1,649,970,000</td>
</tr>
</tbody>
</table>

The tax derived from the above land was 425,000,000 for national and 12,000,000 for local purposes.

In France, the land tax has stood away from the establishment of the nation. The clamor against the produce and works of the royal domain for the revenue. In 1820, the tax was no longer on land but about two grace immo. The land yield halls of the region of the land tax in England. It has existed in all parts of England from the beginning.
of our public revenue. The largest part of the tax regarded in India by Great Britain is land tax. The government in India takes place of individual land lords and the cultivators of the land rent their land from the government instead of private land owner. The system used in India brings out a point as to whom should the land belong which may well be spoken of here. It is stated by the political economists of today that the government should own all the land and rent it out to each person for a fixed sum, the basis of which I shall speak of later. The person could hold it as long as he desired, the rent fixed. Simply according to a land tax. By so doing because holding great tracts of land and gaining the result of the expropriate in the market price of this land, due to the labor of others, would be done away with. It there for appears that there is no real but simply a nominal distinction between a land tax and rent of land has been appropriated by the government; that the price paid for this appropriated natural monopoly is money received by the government.
and is termed a land tax. If however the tax is paid to a private individual it is termed rent. A tax upon the
rent of land may be either imposed
according to a certain Canaan every district
being valued at a certain rent, which
valuable is not afterwards to be altered,
or it may be imposed in such a manner as to vary with every variation in the value
of the land and to rise and fall
with the improvement - or deterioration of its
valuation. The land tax of Great Britain
is assessed upon each district according
to a certain immovable Canaan. A tax
upon the rent of land which varies
with every variation of the rent or which
rises and falls according to the
improvement - or neglect - of cultivation is
recommended by the French economists
as the most equitable of all taxes.
There upon the produce of land may be
levied either in kind or according to certain
valuation or in money. A tax upon the produce
of land, which is levied in money, may
be levied either according to a valuation,
which varies with all the valuation of
the market, fixed or according to fixed
value. The produce of the foine will
Dear Sir,

Proprietors of the value of real property of the land. The produce of the latter may, at different times, bear very different proportion to the value. Having shown of how much importance the tax on land is considered in different countries, I will try and to make clear, why all tax should be levied upon land. I well saw that these things are deeply rooted in the earth, and a deep feeling which I have, is a vast amount of help, and a great many ideas.

First, we should know exactly what we mean by a land tax. The tax that I refer to shall be levied on land at the value of strictly unimproved land in the immediate vicinity. It may be asked why tax unimproved lands. It is well known that much disturbance and trouble in taxation has been caused by personal tax.

Here against this kind of taxation can be applied to improved land, as a great amount of it is personal property. First, all improvements are in the nature of accumulations, and should be taxed. A tax on accumulations is a tax on wages. Accumulation is a result of effort and very crucial.
Penalty imposed on frugality; it produces a read for the poor faithfully. It
brings time as well as saving to create
a fund which funds the only remuneration
in private error. Again, if taxes the
dollar saved to day here and over again.
Every year this penalty is imposed on
self-denial and thrift and not all that given
present reason but as that of the past
also. Should we not know this around and
tax oblique and want for ease and not
ever a place in industry. Again there is
always an uncertainty in the valuation
of improve words. It is impossible to
determine the valuations in accordance
by looking at. At Pio Lemon bold
for known a house in Lawrence costing
$800, cash down upon being finished which
has never been assessed not $100, while
another assessed at $200 on a valuation
valuation of $3,500 was shown by the
bells to have cost $50. Now this
is no unusual case that I dare say
there is not a good sized town in the
State of Kansas which has not later
assessments. The same is true of building
of all kinds and such improvements as
fences, orchards, planted under, drains
and in fact all things which require the beauty and looks of a place. Thus a land tax should be levied on the basis of unmapped land. Smith's farm should be assessed at that amount per acre which unmapped land adjoining him will bring on a fair. Brown's city lot should be entered on the roll at the same amount as the vacant lot next to him. Again we may properly pay land tax worse to discourage all land speculation. If it costs a man just as much to own a piece of land covered with weeds as with wheat with cattle as with corn every one would have crops growing on their land. It would be a decided fact that men would not buy up large tracts of unoccupied land to speculate on. They would not take up the land and wait for an advance on the price of property which advance is always secured by hard tax and self-sacrifice of others. For an illustration of this we can well look at our own United States, where the班长 labor of those who have lived on the soil for a quarter of a century has hardly doubled the tax of non-residents who take three
nothing, while their wealth has increased and quadrupled. This would do away with the great cry of land tax which has begun to echo on our shores from the ground down country of Ireland. Every peer of land ought to be sure of improvement and a great increase of land owners who occupy and cultivate their own soil. Each farm would have a good house, good fences for the shelter of the increase of cattle, orchards with all kinds of fruit and in fact, a great increase in personal property. These people would be stimulated to attain this property and not be hindered by a tax except.

Another point in taking land is, that it is always an asset and cannot be hidden. Personal property in notes, bonds, money, and jewelry of all kinds can be hidden but every tax is renewed. It would have a kind effect on the people and not prompt them to cheat the government and the sure. Again land can be assessed without sending out a crew of assessors to pry into every nook and corner. If a person finds he should have to see.
The books of the county would show how much each man owned and the value of unmapped land on which he lived, as known almost to all persons living therein. Taking the value of the unmapped land precisely and knowing the number of acres each person would be able to tell how much the weight of tax was laid and all could be open and fair. Again, a fair land tax would quickly produce revenue because personal property will be relieved of a great burden. Industry would feel and all manufacturing and commercial enterprises would be stimulated. Every farmer would increase his personal property, that brought him a revenue, if tax was placed on land. Also if the burden of accumulations was removed the desire to accumulate would become stronger. A land tax would be a direct tax, which is one of the most important steps to be taken in attempting to make a just and fair system of taxation. It is asserted by all of those acquainted with tax reformers, that a change from the indirect to the direct method would reduce the burden of the national levy by not less than 150,000,000 acres.
This would make a carrying of $28 for every acre valued. Taking the two States Kansas and New York let us see the amount of taxes that would be levied upon each. The figures that I have used are not for this year but they will show the actual working of a tax levied at the actual value of unimproved land. Kansas has about $5,000,000 acres of taxable land. The actual average value of unimproved land is about 50 per cent. This would make one acre valued at $50,000; adding to this one third on the basis of unimproved lots about $5,000,000 making a total of $6,000,000.

New York has about 50,000,000 acres. The average value of unimproved land cannot be less than 20 per cent. The assessment in New York then would be $600,000,000 per acre which would add about $8,000,000,000 to the total assessment of $6,000,000,000. Comparing the assessment for each state: New York has a larger area; eight times larger as large as that of Kansas. To-day we pay in proportion to the amount we eat, drink, wear, and use. Kansas has over 1,000,000 people.
New York about 5,000,000. Of the
railway a large class are very poor.
Now New York does not spend, on an
average, for such things as railroads
nor government. More than twice that
of Kansas. New York has 10 days
paying, but we have the second
proportion by Kansas. Enough for
debts and national taxes, now let
us see how it will work in local
taxation. Taking Douglas County, Kansas
I find that the total number of taxable
acres of land is 293,743. The actual
market value of unimproved land in
not tree land is $3 per acre, generally placed
at $1. This would make the assessed
value outside of cities and towns $234,344.
For the city of Lawrence there are 3,388 lots.
The value of the lots of unimproved
lots is not tree $154,617, for the various
towns and village plots, and from
Lawrence are $839 lots, with an aggregate
value of $75,000, making the total
assessable value of the county $320,144.
This falls about a million dollars
short of our present note in which
we pretend to include all personal
property and all improvement on real
estate, we can thus see that it is only pretended. In conclusion we
against facilities can that the national
system of taxation is utterly rotten,
irregular, and unjust, and a land
tax alone will be practicable and
would adjust payments more
equally for their own purpose.

[Signature]

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