

**PETITION TO UNITED METHODIST
GENERAL CONFERENCE, Denver, Colo. 1996**

by Nadine Stoner, Beloit, Wis.

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WHEREAS: Para. 73, IV, The Economic Community of the Social Principles, says: "We claim all economic systems to be under the judgment of God no less than other facets of the created order..."

"A. Property. We believe private ownership of property is a trusteeship under God, both in societies where it is encouraged and where it is discouraged, but is limited by the over-riding needs of society. We believe that Christian faith denies to any person or group of persons exclusive and arbitrary control of any part of the created universe. Socially and culturally conditioned ownership of property is, therefore, to be considered a responsibility to God. We believe, therefore, governments have the responsibility, in the pursuit of justice and order under law, to provide procedures that protect the rights of the whole society, as well as those of private ownership."

WHEREAS: Life itself depends on God-given air to breathe, water to drink, oceans to fish, and land on which our food and fiber is grown and from which minerals are extracted. Economists define "land" as all naturally occurring material things that are God-given. The other two economic factors necessary to the production of wealth are labor (mental and physical) and capital (buildings, tools); but labor and capital cannot be productively employed without access to land.

WHEREAS: God created land and its quantity is finite. Monopolization of land and denying access to it creates poverty. In Lev. 25 (23) God commanded:

"The land shall not be sold forever; for the land is mine; for you are strangers and sojourners with me. (24) And in all of your land of your possession, you shall grant a redemption for the land. (25) If your brother be waxen poor, and has sold away some of his possessions, and if any of his kin come to redeem it, then shall he redeem that which his brother sold."

The ancient Israelites saw that during famine in Egypt, the Egyptians gave up their land to the state and subsequently became bondsmen enslaved to the Pharaoh. Genesis 47 (19) "Wherefore shall we die before your eyes, both we and our land? Buy us and our land for bread, and we and our land will be servants unto Pharaoh; and give us seed, that we may live, and not die, and the land be not destroyed. (20) And Joseph bought all the land of Egypt for Pharaoh, for the Egyptians sold every man his field, because the famine prevailed over them; so the land became Pharaoh's. (24) And it shall come to pass in the increase that you shall give the

fifth part unto Pharaoh, and four parts shall be your own, for seed for the field, and for your food, and for them of your households.

WHEREAS: A modern-day prophet, Henry George, after laboring with the question of why increasing wealth is accompanied by deepening poverty, published his conclusion in 1879, Progress and Poverty, which became a worldwide best seller. Poverty, inequality, and conflict were not the inevitable results of natural laws, George argued, but the

results of an unenlightened social organization which failed to follow the moral law for all. Equality in politics without an equal right to land was a meaningless form of equality. Since the concentration of people in a city drove up land values, he concluded justice would be served by the community reclaiming for itself that increase in land values (as opposed to the land speculator receiving the "unearned increment.") He proposed land value taxation.

WHEREAS: Land is needed for sites for homes, offices, businesses, and factories, as well as for farms, mines, and recreation areas.

WHEREAS: The impact of human endeavor with capital on land contributes to an increase in land values. Concentrated in cities, people bid against each other in the real estate market for choice locations on which to build; government causes increases to land values by taxing the citizens collectively to extend infrastructure (roads, sewer lines) and by granting zoning for more intense development (i.e., apartments, instead of single family residences).

WHEREAS: The community's local source of revenue, the property tax, is a single mill rate levied on two components: the God-created land and the human-created capital (buildings, tools). Urban blight is a consequence of the present heavy weight of the property tax on buildings, since rehabilitation creates higher assessed value and thus a higher property tax. This is especially a deterrent to rehabilitation among the low income persons. Urban sprawl is another consequence of the present property tax, with its light taxation of urban land, especially vacant and derelict urban sites, since a minimal property tax on the location value is insufficient to encourage sale for productive use now as opposed to the owner holding onto the site in its unproductive stage for a future higher sale price and bigger profit.

WHEREAS: Charity alone is not enough to address poverty, and redistribution of wealth through the federal income tax is in jeopardy in light of a \$5 trillion federal debt.

THEREFORE, BE IT RESOLVED: That the church lift its vision beyond the symptoms of poverty and look at the root cause, the inequitable access to God's gift of land to all humankind.

AND THEREFORE, That information on land value taxation be published in various United Methodist periodicals

(such as Christian Social Action) by experts qualified in theory and practice of land economics and that the General Board of Church and Society consider offering land value taxation as a quadrennium workshop emphasis.