HOW TO LEGISLATE IN ORDER TO EN- 
ACT THE SINGLE TAX 
By Carl Shaw, Mt. Zion, WV

(Carl Shaw gave a copy of the following to every 
member of the W.V. Legislature)

1. Education will be vital—all public high school 
graduates must understand fundamental economics regarding 
land ownership and taxation policies. They must understand 
that land is a common gift of the Creator, for all people to 
make their living on, not a commodity for speculation, not 
to be bought and sold to the highest bidder, for private profit.

2. In as much as the Rent of land is of vital im-
portance, assessors must be trained to appraise the rent of all 
the land parcels in their respective jurisdictions, and this 
chore must be done every year to every parcel.

3. Eventually all of the Rent of land will be taxed 
because rent is a community product. In morals Rent belongs 
to all of us. Our society should be based on morals. This 
reform will be gradually phased in over 15 years. (Fairhope, 
AL. taxes most of the rent of land, has grown from 25 foun-
ders to over 16,000 people in 120 years).

4. The Land Books should list properties fully 
owned as well as land under mortgage, and designated as 
such.

5. Phase in the taxation of Rent—determine how 
much of the rent is currently being taxed, then determine how 
much more should be taxed annually for 15 years so as to 
eventually collect all of the rent.

6. As this reform is being enacted, gradually reduce 
the taxes on the improvement over 15 years so as to cease the 
taxation of buildings. (Altoona, PA phased out the taxation of 
buildings a few years ago)

7. This reform will apply to every land site in West 
Virginia, including natural resources, coal, natural gas, oil, 
etc.

8. Phase out the taxation of incomes, sales, profits, 
and fees over 15 years. (New Hampshire has no income or 
sales taxation, and has nation’s lowest poverty rate.)

9. Eliminate real estate property tax classes, (Class 
2,3, and 4) tax the annual rental value regardless of the current 
use of the parcel.

10. The Rent of land should finance all public needs: 
administration, roads, schools, police, fire protection, librar-
ies, hospitals, parks, trash pick-up, water supply, etc.

11. In recent years some public type employees have 
been hired in order to supply their daily economic needs, 
rather than performing necessary public functions. Now that 
most of the rent of land is being collected land owners will 
seek highest and best use of their sites, so will need to hire 
former public personnel and the unemployed to do necessary 
wealth production and perform economic services. Few pub-
lic employees will choose to remain in public employment 
when ample private employment is available.

12. 4% of us own 95% of the privately owned land. 
(unmortgaged) The land speculators will fight you every step 
of the way. Basic reform is not a picnic. Privilege strikes 
back. You need fire in your belly, and steel in your spine.<<