

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 importance, 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 founders 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, libraries, 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 public 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.<<

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