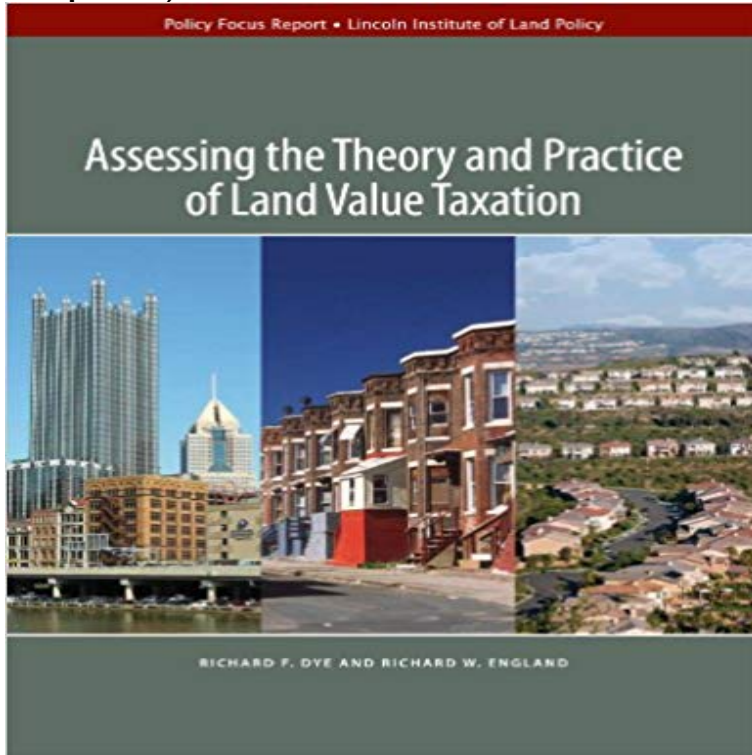


Assessing the Theory and Practice of Land Value Taxation (Policy Focus Reports)



The land value tax is the focus of this Policy Focus Report, *Assessing the Theory and Practice of Land Value Taxation*. A concept dating back to Henry George, the land value tax is a variant of the property tax that imposes a higher tax rate on land than on improvements, or taxes only the land value. Many other types of changes in property tax policy, such as assessment freezes or limitations, have undesirable side effects, including unequal treatment of similarly situated taxpayers and distortion of economic incentives. The land value tax can enhance both the fairness and the efficiency of property tax collection, with few undesirable effects; land is effectively in fixed supply, so an increase in the tax rate on land value will raise revenue without distorting the incentives for owners to invest in and use their land. A land value tax has also been seen as a way to combat urban sprawl by encouraging density and infill development. Authors Richard F. Dye and Richard W. England examine the experience of those who have implemented the land value tax -- more than 30 countries around the world, and in the United States, several municipalities dating back to 1913, when the Pennsylvania legislature permitted Pittsburgh and Scranton to tax land values at a higher rate than building values. A 1951 statute gave smaller Pennsylvania cities the same option to enact a two-rate property tax, a variation of the land value tax. About 15 communities currently use this type of tax program, while others tried and rescinded it. Hawaii also has experience with two-rate taxation, and Virginia and Connecticut have authorized municipalities to choose a two-rate property tax. The land value tax has been subjected to studies comparing jurisdictions with and without it, and to legal challenges. A land value tax also raises administrative issues, particularly in the area of property tax assessments. Land value taxation is an attractive alternative to

the traditional property tax, especially to much more problematic types of property tax measures such as assessment limitations, the authors conclude. A land value tax is best implemented if local officials use best assessing practices to keep land and improvement values up to date; phase in dual tax rates over several years; and include a tax credit feature in those communities where land-rich but income-poor citizens might suffer from land value taxation.

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