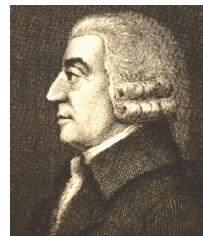


It is in vain in a country whose great fund is land to hope to lay the public charge on anything else; there at last it will terminate. The merchant (do what you can) will not bear it, the laborer cannot, and therefore the landholder must: and whether he were best to do it by laying it directly where it will at last settle, or by letting it come to him by the sinking of his rents, which when they are fallen, everyone knows they are not easily raised again, let him consider.

— *John Locke*

Ground rents are a species of revenue which the owner, in many cases, enjoys without any care or attention of his own. Ground rents are, therefore, perhaps a species of revenue which can best bear to have a peculiar tax imposed upon them.

— *Adam Smith*

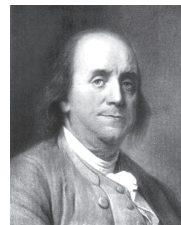
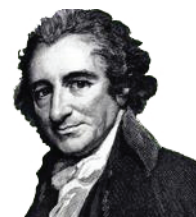


Another means of silently lessening the inequality of property is to exempt all from taxation below a certain point, and to tax the higher portions or property in geometrical progression as they rise. Whenever there are in any country uncultivated lands and unemployed poor, it is clear that the laws of property have been so far extended as to violate natural right.

— *Thomas Jefferson*

Men did not make the earth.... It is the value of the improvements only, and not the earth itself, that is individual property.... Every proprietor owes to the community a ground rent for the land which he holds.

— *Tom Paine*



Our legislators are all landholders, and they are not yet persuaded that all taxes are finally paid by the land... therefore, we have been forced into the mode of indirect taxes.

— Benjamin Franklin

The Council of Georgist Organizations Salutes

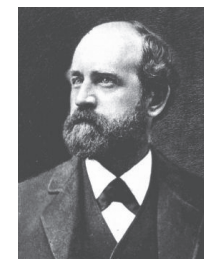
The International Association of Assessing Officers

for helping assessors preserve the integrity of real estate taxation in the face of adverse political pressures.

2008 CGO Conference, Kansas City, Missouri

As land cannot be hidden or carried off, a tax on land values can be assessed with more certainty and can be collected with greater ease and less expense than any other tax, while it does not in the slightest degree check production or lessen its incentive.

— *Henry George*



The unearned increment in land is reaped by the land monopolist in exact proportion, not to the service, but to the disservice done.

— *Winston Churchill*

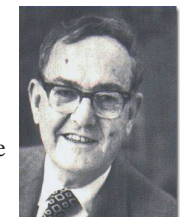


Pure land rent is in the nature of a “surplus” which can be taxed heavily without distorting production incentives or efficiency. A land value tax can be called “the useful tax on measured land surplus.”

— *Nobel Laureate Paul Samuelson*

It is clearly preferable to...increas[e] the land tax, rather than to increase the wage tax,... It is the use and occupancy of property that creates the need for municipal services that appear as the largest items in the budget.... The average increase in tax bills of [Pittsburgh] city residents will be about twice as great with a wage tax increase as with a land tax increase.

— *Nobel Laureate Herbert Simon*



It is important that the rent of land be retained as a source of government revenue. While the governments of developed nations with market economies collect some of the rent of land in taxes, they do not collect nearly as much as they could, and they therefore make unnecessarily great use of taxes that impede their economies - taxes on such things as incomes, sales and the value of capital.

— *Co-signed by Nobel Laureates Franco Modigliani, James Tobin, Robert Solow and William Vickrey*

Valuation is the most important subject in the social sciences, but it has always been outside the scope of economics as taught in the universities.... It is maintained that a re-integration of the theory of valuation with the main body of economic theory would lead to an advancement of learning and to a soundly-based national economy.

— *Dr JFN Murray, Australian real estate valuer*

