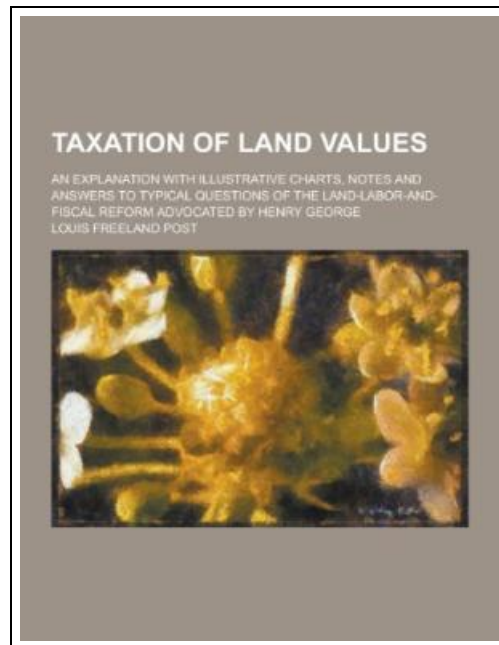


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TAXATION OF LAND VALUES; AN EXPLANATION WITH ILLUSTRATIVE CHARTS, NOTES AND ANSWERS TO TYPICAL QUESTIONS OF THE LAND-LABOR-AND-FISCAL REFORM ADVOCATED



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Theclassics.Us, United States, 2013. Paperback. Book Condition: New. 246 x 189 mm. Language: English . Brand New Book ***** Print on Demand *****.This historic book may have numerous typos and missing text. Purchasers can usually download a free scanned copy of the original book (without typos) from the publisher. Not indexed. Not illustrated. 1915 edition. Excerpt: . EXPLANATORY AND ILLUSTRATIVE NOTES The Headings and Reference Figures Correspond to Those of the Text PART ONE, CHAPTER I 1. The word tax is used comprehensively in the United States for local as well as State or national levies for public revenue, except that custom-house exactions are usually called tariffs or duties. In Great Britain, however, the word tax is usually understood to designate Imperial levies, local taxes being called rates. In this volume the words tax and taxation are used indiscriminately for fiscal exactions, whether national or local, direct or indirect, tariff, duty, excise, or license. 2. In the city of New York, according to the report of the Tax Department for 1914, the value of improvements that year was \$2,855,932,518, whereas the value of the land alone was \$4,602,852,107. As the tax rate in New York was about 1.8 per cent., it may be computed that improvement taxes amounted to about \$50,000,000, while the taxes on land values amounted to about \$82,000,000. By reference to the fourth edition of this book, at page 69, note 2, it may be seen that the increase in improvement values since 1910 was in round numbers only \$366,000,000, whereas the increase in land values was \$602,000,000. The former increase spells more building, the latter less room for building. None of the foregoing figures include either the value of special franchises, \$404,420,311 in 1914, or the value of the land and improvements of corporations, which was...



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