ACROSS THE Editor's Desk

WHY not exempt owner-occupied homes from ad valorem (according to value) taxation?

Startling? Certainly. And immediately the cry, "Who'll pay for city, county, and state government?" "What would happen to the schools?"

But consider this: Our national ideals of freedom and independence spring from a heritage of individual land- and home-ownership. Our national history has never been that of a nation of tenants. But if taxes on real estate aren't put on a basis of justice, the ideal of home-ownership may become too expensive to be *more* than an ideal.

For today the American home-owner pays nearly thrice his proper share of municipal, county, and state government costs thru direct taxes against his home.

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REMNANT OF SIXTY YEARS ago, pitifully inadequate and viciously unfair in application, uncertain and awesomely cumbersome, the ad valorem system of taxation is the underlying cause. Based on a middle nineteenth-century economy, it has not kept, and cannot keep, pace with modern conditions. Dependent on stability and intimate knowledge of each citizen's holdings, it's helpless to operate in the shuttling speed of today. Most individual wealth during the 80's was in tangible form—land, livestock, chattels, crops—that could be readily counted, checked, and accurately appraised. Today individual wealth, aggregating billions in bonds, stocks, jewelry, antiques, cash, and leases, goes scot-free of local taxation because of the inadequacies of ad valorem taxation as a system for tax collection against all but real estate.

The result? Real estate, immovable, can be easily taxed. And is. The owner pays his own way—and other peoples'.

How might tax exemption for homes work out?

An immediate result should be a tremendous surge upward in home-building. Thousands of tenant families would contract to *buy* the houses they've been occupying. Owning a home would take on a new social and economic significance. Home-mortgage lenders would see removed one of their greatest worries—unpaid taxes on homes they have financed. Home-financing would be simpler—and cheaper. For the individual home-owner, a tax burden now too heavy would be measurably lightened.

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CERTAINLY THERE WOULD remain the problem of providing police, fire, municipal, and sanitation facilities for all citizens. And the education of our children cannot be neglected.

The problem is simple—a distribution to each holder of wealth, whatever its form, of his share of the cost of running his city, county, schools, and state.

It's the solution that's difficult. One tremendous aid would be to centralize all local taxing offices in one office. It's not impossible. Think what savings in time and labor would be possible. The present wasteful multiplication of work and records is extravagance.

An equitable real-estate taxing method would be to tax land and buildings according to income produced. Income can be measured exactly and can be taxed accurately. It's sound to capitalize a property based on the income it produces and to tax it accordingly. Those properties which now sail along under low ad valorem assessments thru political preferment would be forced to pay their proper share of taxes.

A sales tax, applying to all forms of transactions, might be the solution—except that sales taxes are notoriously irritating to everybody and are theoretically regressive in action. Also, they wouldn't solve the problem of taxing wealth already accumulated.

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THE VITALITY OF HOME-OWNERSHIP must not be endangered by oppressive taxation. From American home-owners, willing to pay their share of municipal government costs, but unwilling to be victimized by antiquated, unfair, and cumbersome taxation methods, we believe a solution will come. And it cannot come too soon!

Editor

BETTER HOMES & GARDENS

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