

screen of claims for tax savings by homeowners."

The Property Owners Di-vision of CREA was recently created, according to Robin-son, "to give real property owners in California a source of information concerning issues, actions and legislation which directly affect prop-erty ownership."

. . . SUBSCRIBER applications are available from CREA members and local real estate boards, Robinson said. The single tax is so named because it calls for levying a single tax on land only and discontinuing taxes on build-ings or other improvemets on the land.

on the land. The theory behind it, ac-cording to Robinson, is that "the land tax would force owners of desirable, and therefore highly taxed land, to build highly profit-making structures. Only by putting such buildings on the land, could they afford to pay the tax."

He said there is a con-certed movement in Califor-nia to revive the single tax theory, citing three constitu-tional amendments intro-duced during the last session of the California Legislature, all allowing or requiring cities and counties to reduce the amount of taxes on imthe amount of taxes on improvements. All three died.

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ROBINSON takes issue with the theory, pointing out that under our present sys-tem, land becomes valuable only because of demand and that taxes on it then go up. "Single tax planners," he says, "want the high tax col-botted first before the land

lected first, before the land is developed, thereby dictatis developed, thereby incrat-ing where profit from build-ings can be made. The idea is counter to the free enter-prise system and could only hope to work with more and more government control. "Tax assessor offices would meed to become social con-

need to become social con-trol agencies — planning of-fice buildings for one area, apartments for another, single family dwellings for another.

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