

This community created economic rent (the annual value of land) can be collected for the use of the community by the same machinery as that by which taxes are now collected. This is what we mean by the policy of Land Value Taxation. Were this community created land value collected, taxation that now penalises industry, thrift and enterprise and stifles production could be abolished.

To deny the validity of common rights in land—in practice if not theory—is characteristic of that disorder of natural society commonly called Monopolistic Capitalism. To deny the necessity of individual rights is characteristic of modern Communism.

We assert that the exercise of both common and individual rights in land is essential to a society based on justice. But the rights of individuals in natural resources are limited by the just rights of the community. Those who begin by denying the existence of common rights in land end by creating a condition of society wherein the exercise of individual rights becomes impossible for the great mass of the people.

*Similar Declarations, embodying this Manifesto, are in circulation in Danish, Esperanto, French, German, Italian, Portuguese and Spanish. Copies are obtainable, free, on application to the Publishers:*



**International Union for Land Value Taxation and Free Trade,  
177 VAUXHALL BRIDGE ROAD, LONDON, S.W.1.**

**READ "LAND AND LIBERTY"—MONTHLY  
ANNUAL SUBSCRIPTION 10s.  
or \$2 (U.S.A. AND CANADA)  
SPECIMEN COPY FREE ON REQUEST**

H. J. Rowling & Sons, Ltd. (r.u.), 36 York Rd., S.W.11.

## Declaration of Human Rights Based on Equal Freedom

*The International Union for Land Value Taxation and Free Trade declares that:*

The economic, the political and, consequently, the intellectual and moral conditions of any people are ultimately determined by the system of land tenure under which they live;

Since everyone has an equal right to live it follows necessarily that everyone has an equal right to the use of land by which alone life can be sustained;

The private appropriation of the rent or value of land constitutes a violation of those equal rights, and its consequences are that privilege exacts a monopoly price for access to land, the community is deprived of its natural revenue, taxation is heaped upon trade and industry, production is harassed and arrested, and industrial depressions inevitably occur;

The more completely the land is thus monopolised, the greater is the insecurity of employment and the nearer are wages driven down to mere subsistence level. This is true of all countries, no matter how they may differ in their forms of government, in the nature or development of their industries, in their tariff policies, monetary systems, internal or external public debts, or in any other way.

*We therefore advocate:*

That the equal right to land be secured by requiring of all landholders the payment of an annual tax on the value of the land held whether it is used or not and excluding the value of the improvements thereon; and that such taxation, national and municipal, be based on a valuation showing the true value of the land, this valuation being made public and being kept up to date by periodic revision;

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# Individual and Common Rights in Land

The land is the common heritage of the people and all men have natural and equal rights in land. By the term land is meant all natural resources.

Subject always to these natural and equal rights in land and to this common ownership, there are certain specific rights that the individual can and *must* enjoy.

These rights properly enjoyed by individuals are:

1. The right to secure exclusive occupation of land.
2. The right to the exclusive use of land occupied.
3. The right to the free transfer of land according to the laws of the country.
4. The right to transmit land by inheritance.

These individual rights *do not* include any right to:

1. Use land in a manner contrary to the common good of all, e.g., in such a manner as to destroy or impair the common heritage.
2. Appropriate what economists call the Economic Rent of land.

The Economic Rent is the annual value attaching to the land alone apart from any improvements thereon created by labour. This value is created by the existence of and the functioning of the whole community and is sometimes called the community value of land. This community value is created by the whole community wherein the individual lives and is in justice the property of the community. To allow this value to be appropriated by individuals enables land to be used not only for the production of wealth but as an instrument of oppression of man by man, leading to the gravest social consequences that are everywhere evident.

All men have natural and equal rights in land. Those rights may be exercised in two ways:

1. By holding land as individuals and/or
2. Sharing in the common use of the economic rent of land.

That imposes on earnings and consumption, taxes on improvements, customs tariffs, exchange controls and other burdens and barriers that restrict production and obstruct the free movement of men and goods be concurrently abolished;

*And we maintain that:*

The public collection of the annual value of land and the abolition of taxes that are repressive of industry and commerce would enable the producer to enjoy the full fruits of his labour, make the withholding of land from use unprofitable, put an end to the monopoly of land, and, by freeing the channels of trade, remove the main causes of international strife;

The illimitable field of enterprise offered to man being thus thrown open, involuntary poverty would be banished; "over-production" would be inconceivable until all human wants were satisfied; labour-saving inventions would be rendered a blessing to all; and there would be such production and distribution of wealth as would enable all to achieve comfort and leisure and to participate in the advantages of a progressing civilisation.

*We condemn, as infringing personal liberties and menacing the general welfare, all plans that involve regimentation of the individual by the State; invoke the arbitrary powers of Government to control or prohibit import and export trade; profess the need for maintaining tariffs in one country because of their existence in others; imply the retention and mere management of monopolies instead of their abolition; use the proceeds of taxes and loans or the manipulation of money to put goods on the market at fictitious prices; or contemplate the undbalancing of budgets and the expansion of public debts on the pretext that spreading purchasing power by these methods will have beneficial social effects.*

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