



THE HENRY GEORGE FOUNDATION  
OF AMERICA

# **Philadelphia , Taxes and You: the Land Value Tax**

**A Better Way to Plug Budget  
Gaps without increasing wage,  
sales or business taxes...**

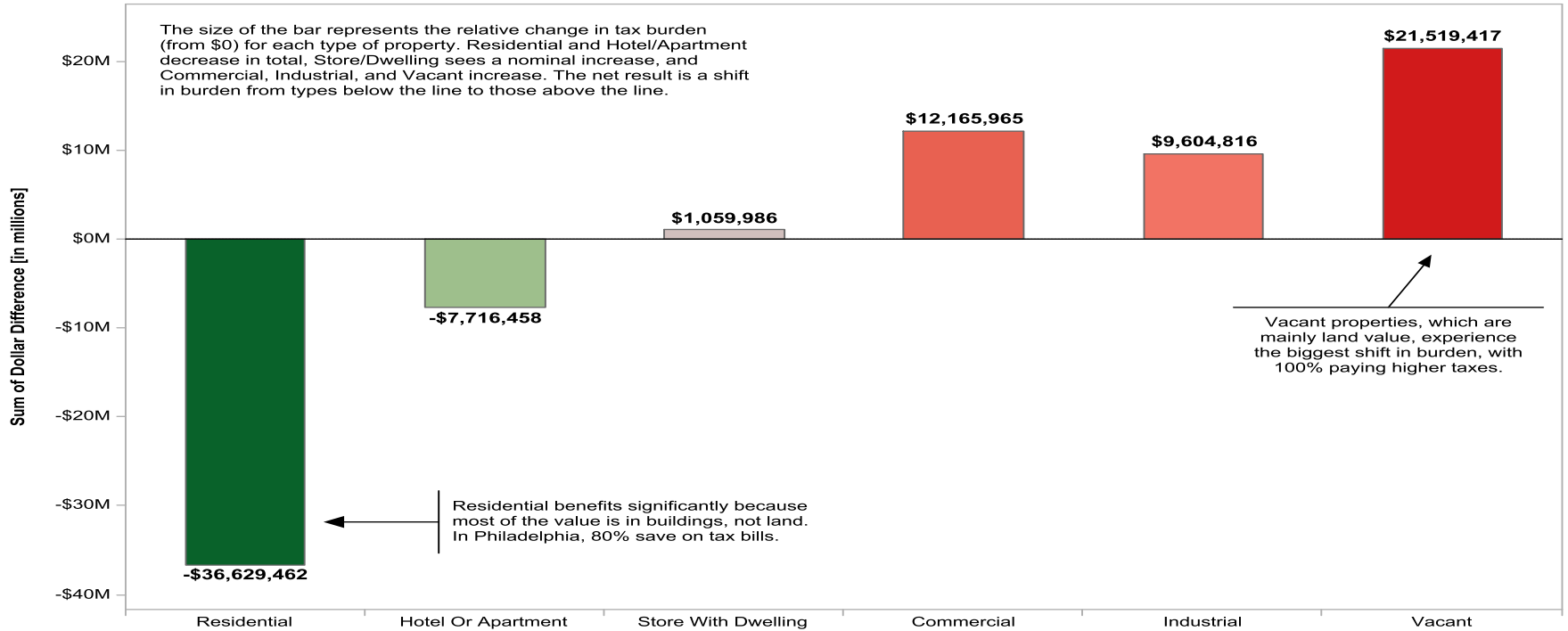


- 413 South 10<sup>th</sup> Street
- Philadelphia, PA 19147
- [www.ourcommonwealth.org](http://www.ourcommonwealth.org)
- [www.urbantools.org](http://www.urbantools.org)

**Land Value Tax Bottom Line**

**Right Here, Right Now**

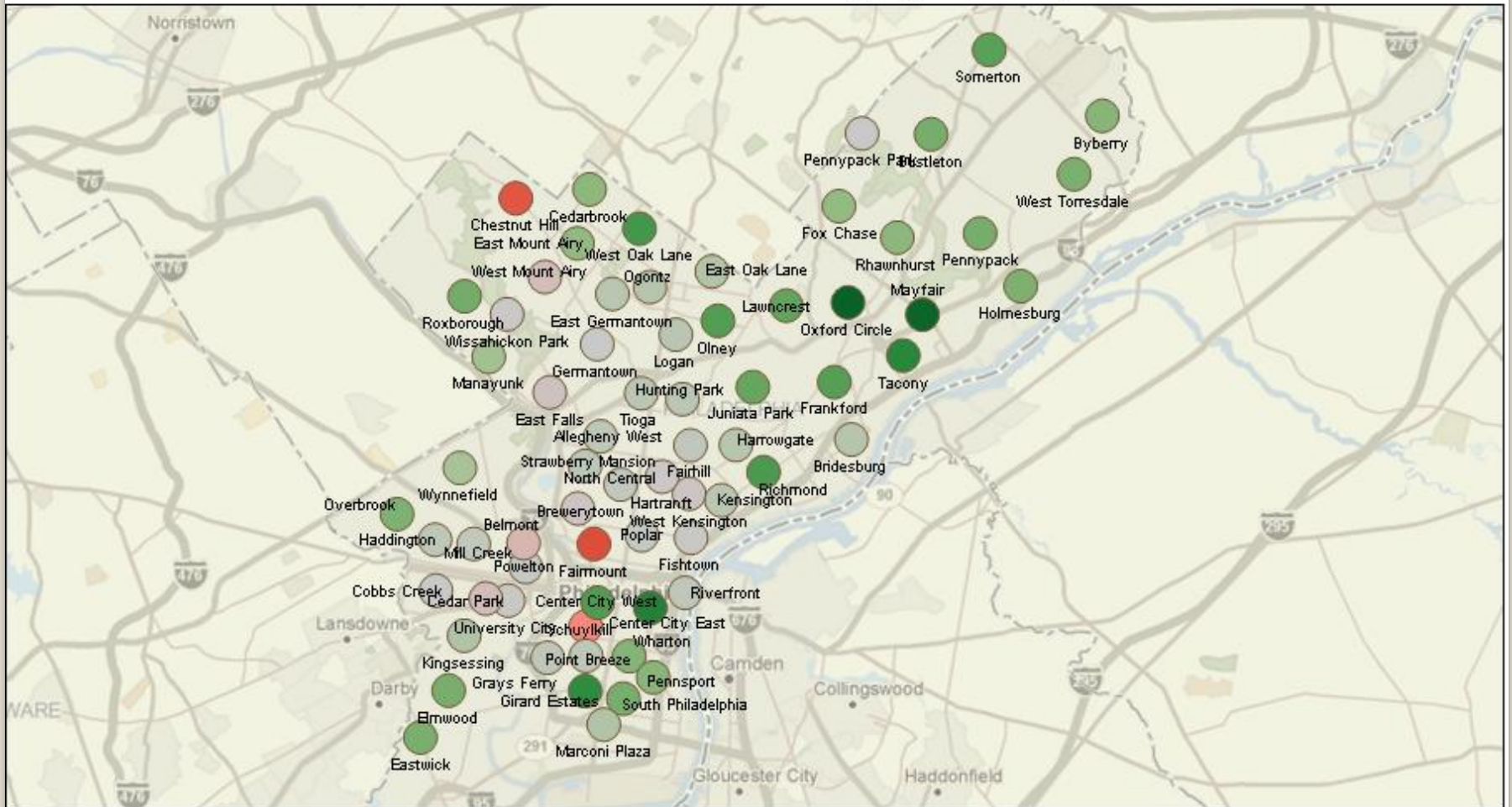
### 2008 Philadelphia Land Value Tax Shift Result In Dollars



## Land Value Tax Bottom Line

# Right Here, Right Now

## 19% BGS Residential Dollar Difference by Neighborhood Map

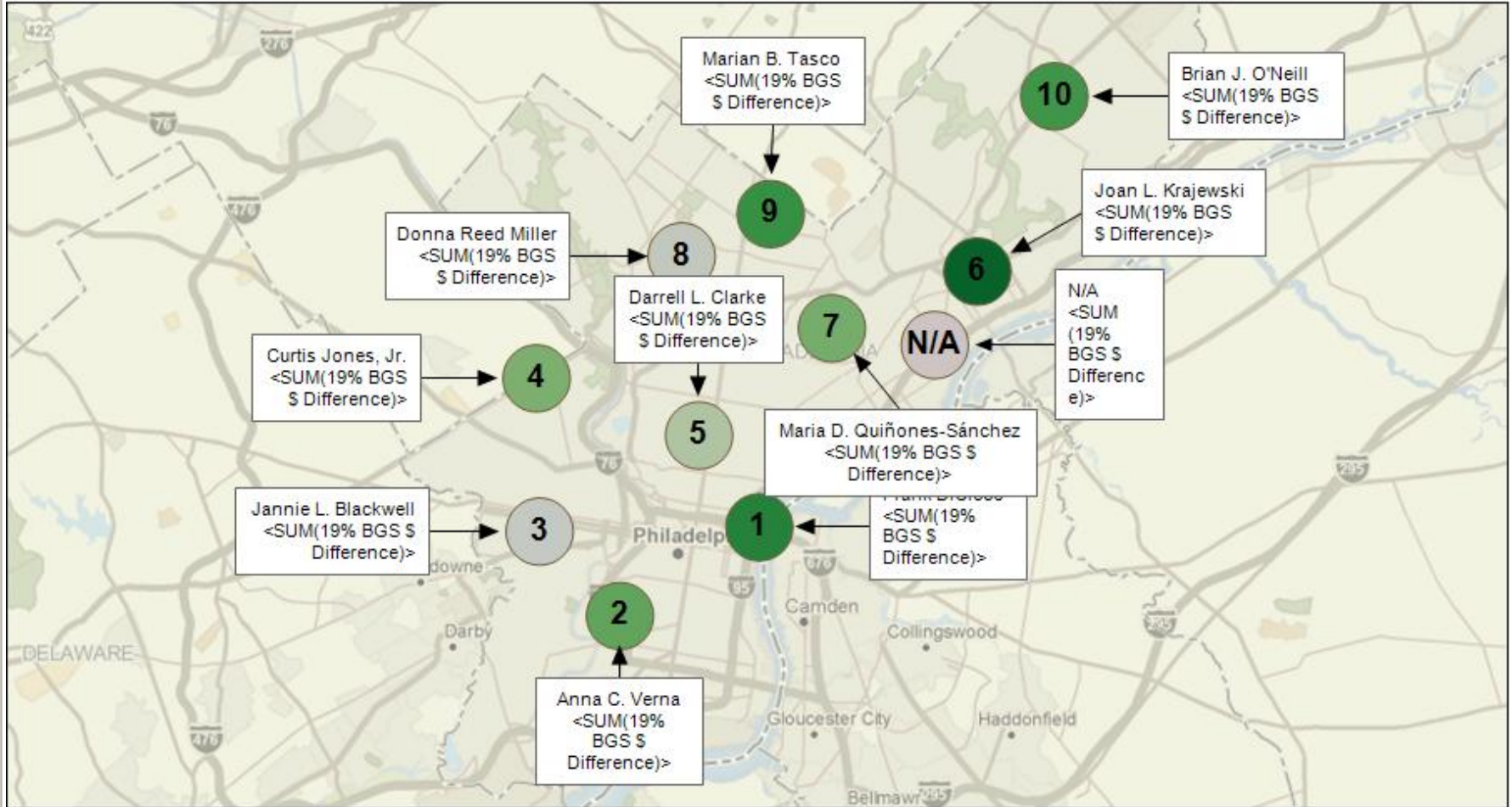


This map displays the dollar difference in tax burden of a land value tax as compared to the Administration's proposal across all neighborhoods. The green circles indicate a lower impact, the grey circles indicate a neutral impact, and the red circles indicate a higher impact in tax burden, the depth of each depicted through the color saturation.

Sum of 19% BGS Annu..



### 19% BGS Residential Dollar Difference by Council District Map

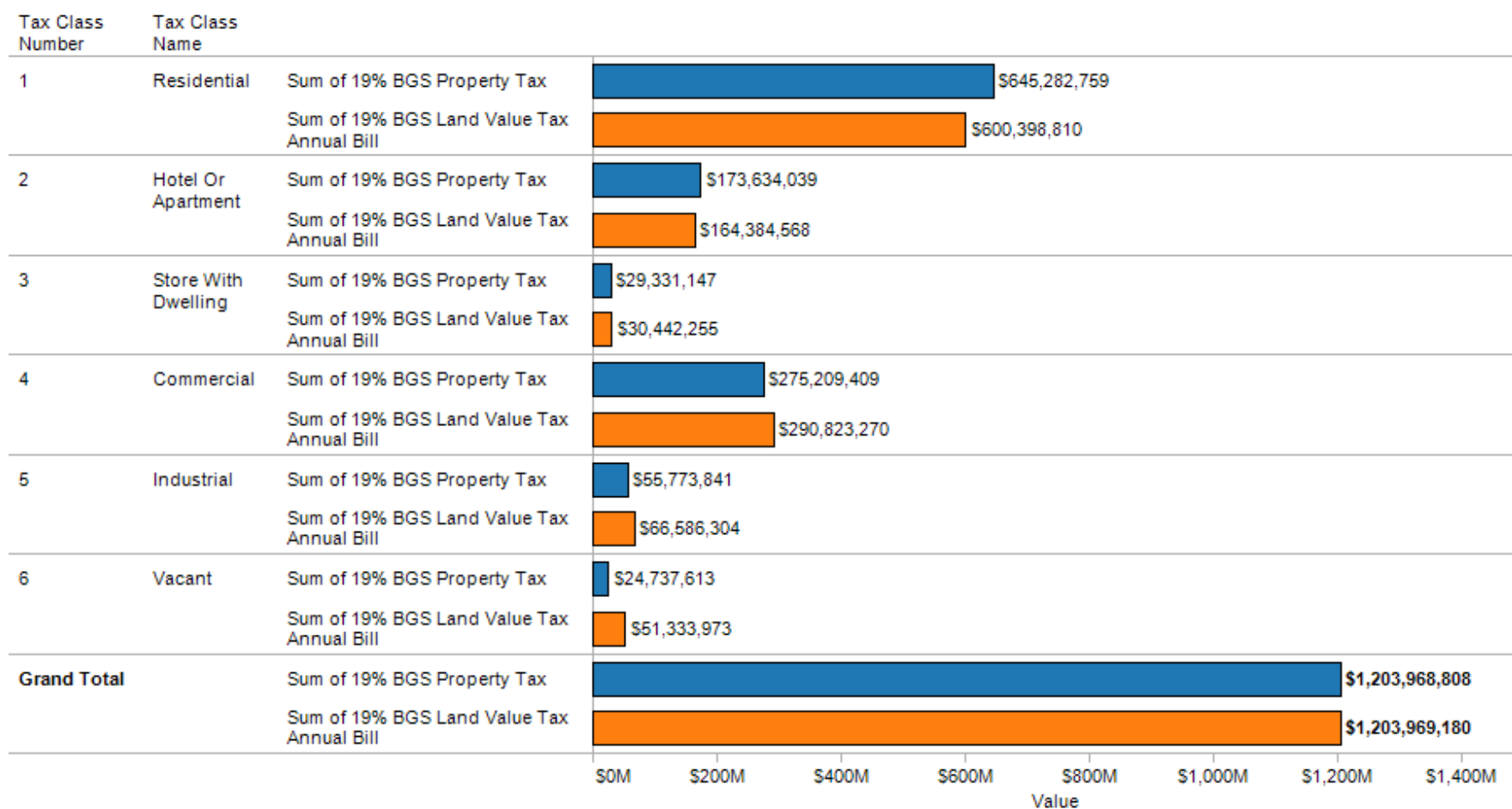


This map displays the dollar difference in tax burden of a land value tax as compared to the Administration's proposal across council districts. The green circles indicate a lower impact, the grey circles indicate a neutral impact, and the red circles indicate a higher impact in tax burden, the depth of each depicted through the color saturation.

Sum of 19% BGS Annu..



### 19% BGS Property Tax & Land Value Tax by Tax Class

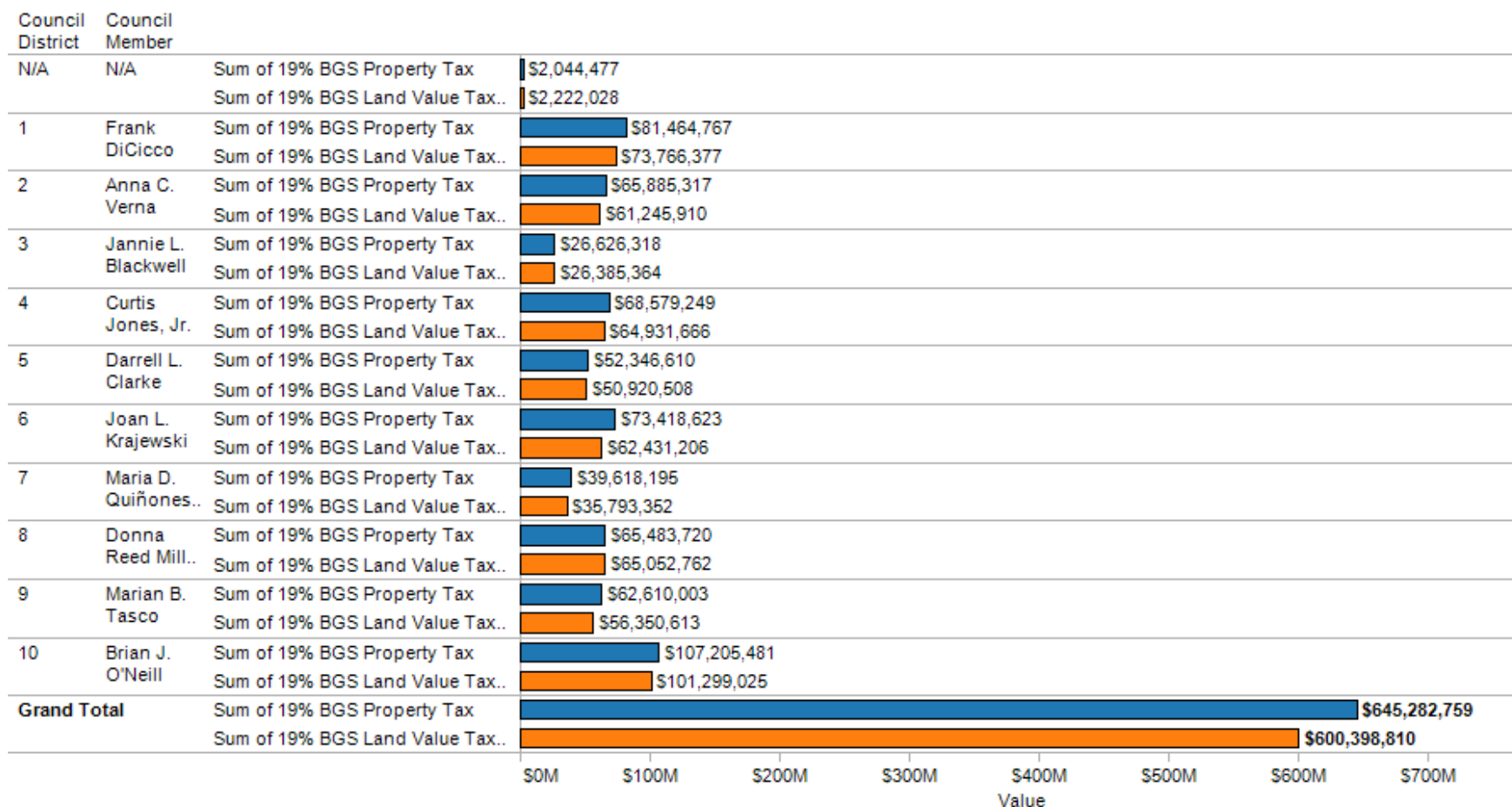


This chart compares the Administration's property tax proposal to a land value tax designed to raise the same revenue on each tax class. The blue bars represent the property tax, and the orange bar represents the land value tax. Notice the overall reduction in burden for residential and apartments, and a significant shift onto vacant property.

#### Measure Names

- Sum of 19% BGS Property Tax
- Sum of 19% BGS Land Value Tax Annual Bill

### 19% BGS Residential Property Tax & Land Value Tax Revenues by Council District

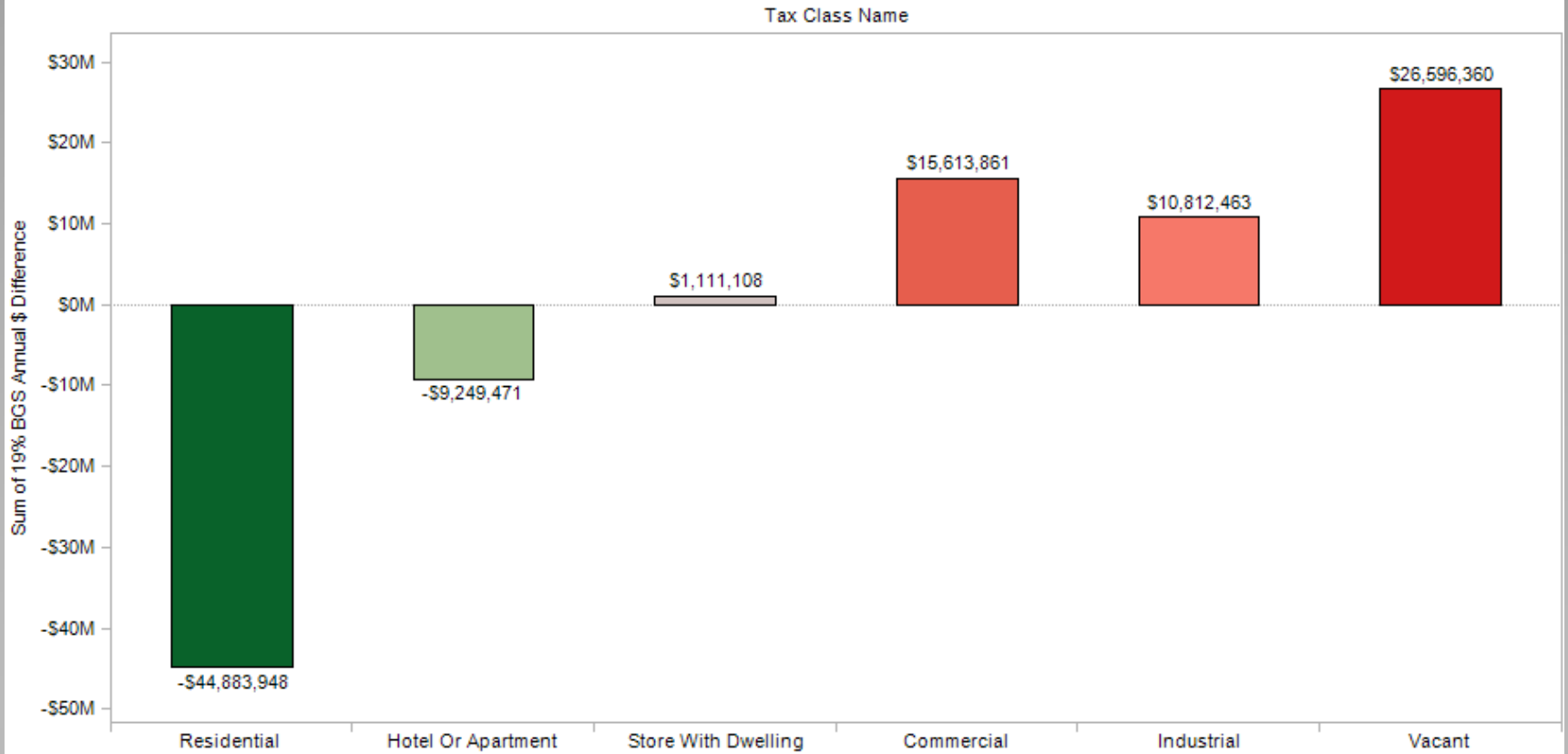


This chart compares the Administration's property tax proposal to a land value tax designed to raise the same revenue on residential properties. The blue bars represent the property tax, and the orange bar represents the land value tax. Notice the reduction in burden for each district (except N/A) and the class overall.

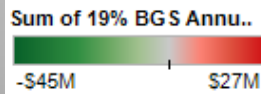
#### Measure Names

- Sum of 19% BGS Property Tax
- Sum of 19% BGS Land Value Tax Annual Bill

### 19% BGS Dollar Difference by Tax Class

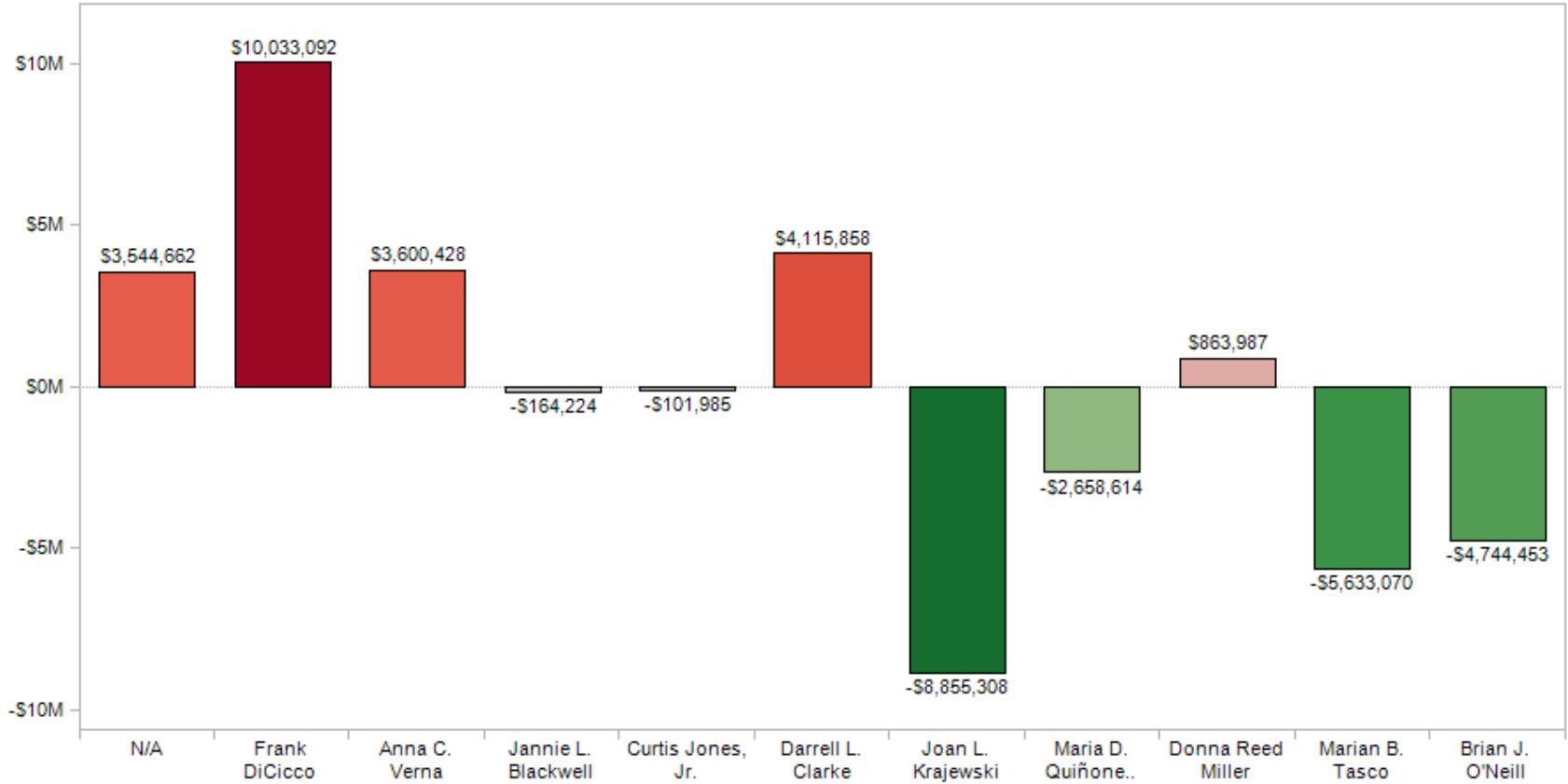


This chart demonstrates the aggregate dollar difference shift in burden under a land value tax from residential and apartments onto commercial, industrial, and vacant properties, and highlights the tax relief for residents provided by a land value tax.

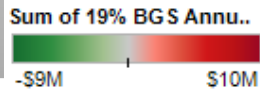


### 19% BGS All Classes Dollar Difference by Council District

Council Member

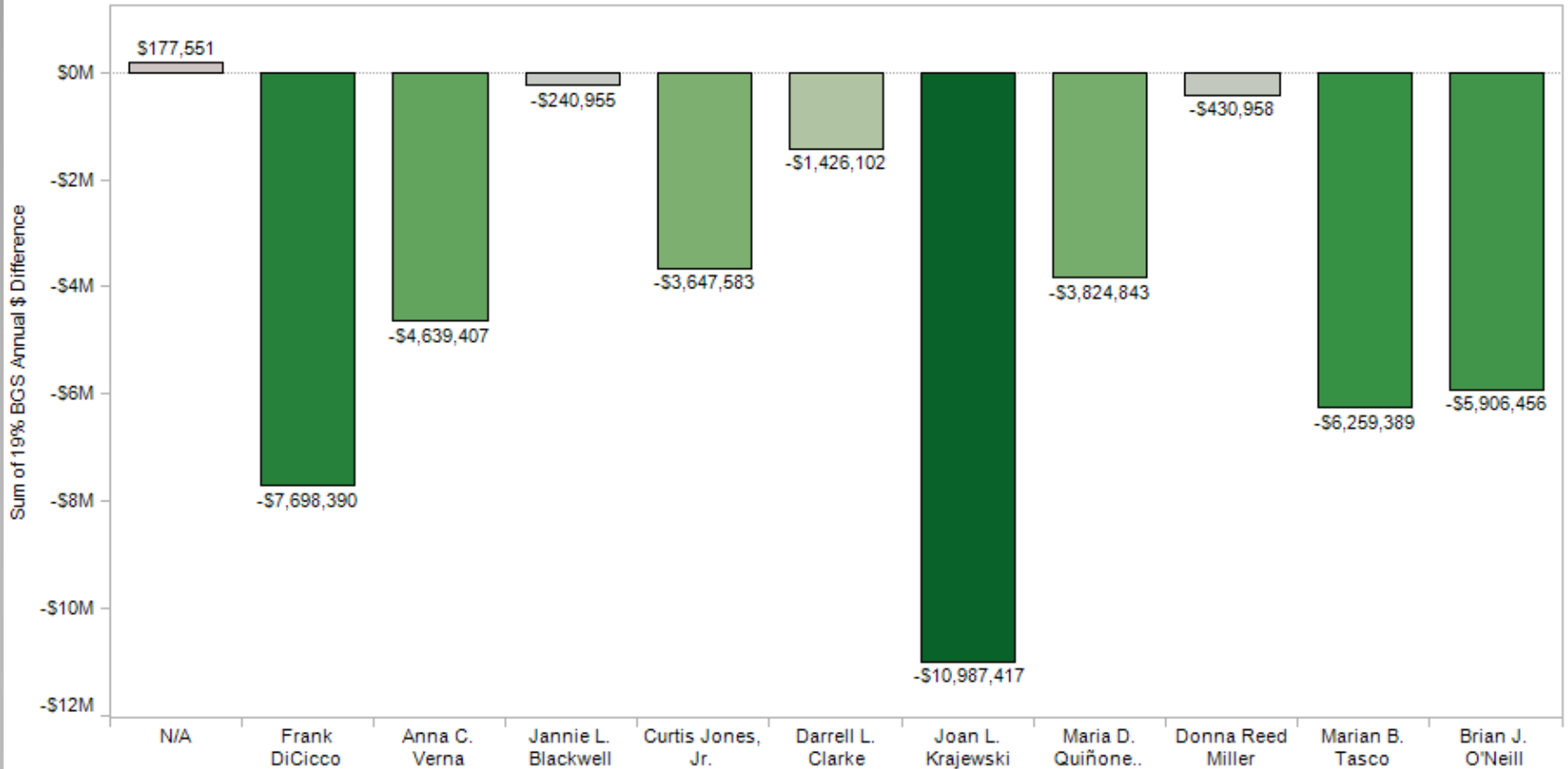


This chart displays the dollar difference between the Administration's property tax proposal and a land value tax designed to raise the same revenue on all classes of properties. The bars represent an increase or decrease in additional burden under a land value tax from the property tax, with red or green color saturation, respectively. Notice that excluding N/A, 6 out of 10 council districts see a lower burden under a land value tax.



## 19% BGS Residential Dollar Difference by Council District

Council Member

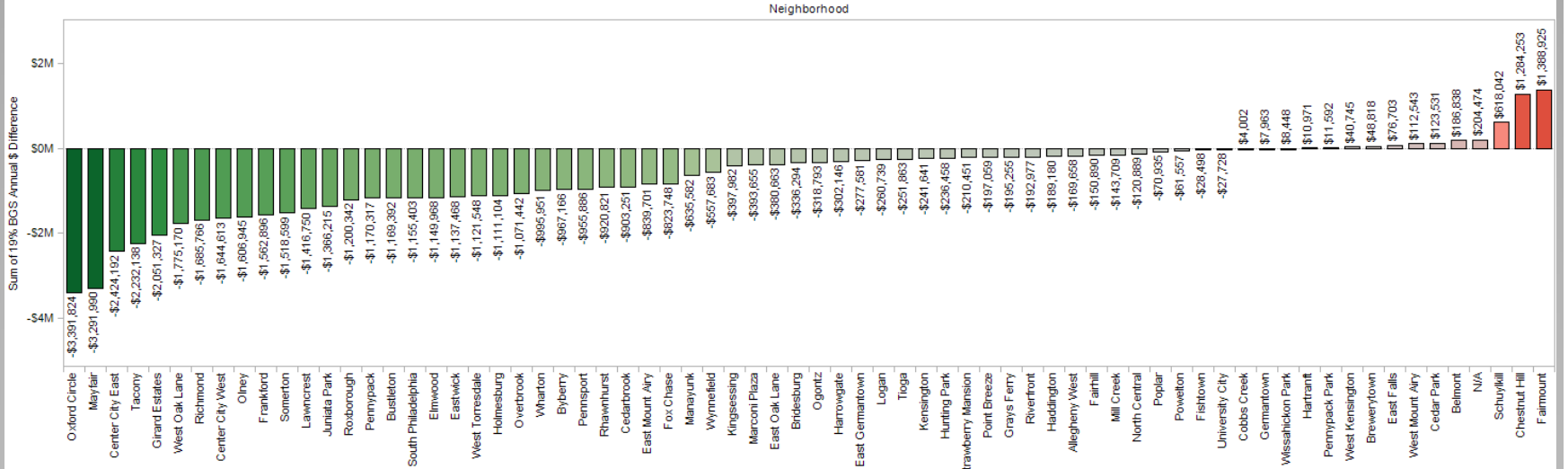


This chart displays the dollar difference between the Administration's property tax proposal and a land value tax designed to raise the same revenue on all residential properties. The bars represent an increase or decrease in additional burden under a land value tax from the property tax, with red or green color saturation, respectively. Notice that excluding N/A, 10 out of 10 council districts see a lower burden under a land value tax.

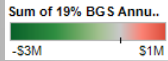
Sum of 19% BGS Annu..



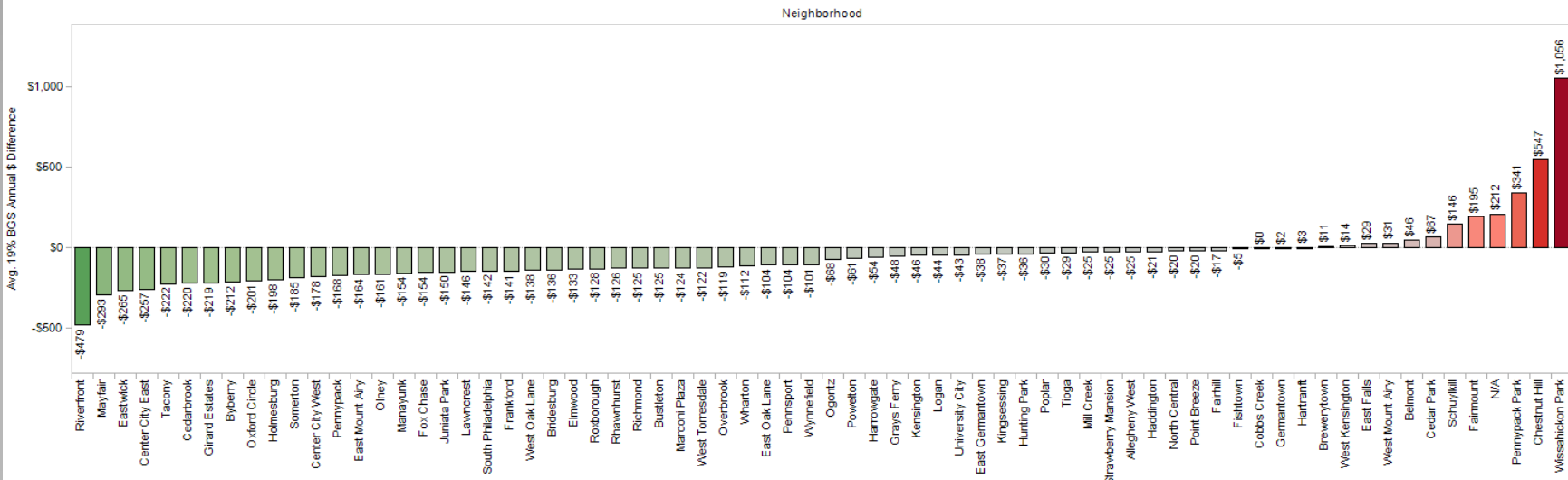
### 19% BGS Residential Dollar Difference by Neighborhood



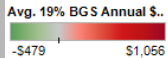
This chart displays the aggregate annual dollar difference between the Administration's property tax proposal and a land value tax designed to raise the same revenue on all residential properties, sorted by neighborhood. The bars represent an increase or decrease in additional burden under a land value tax from the property tax, with red or green color saturation, respectively. Notice that of the 70 defined neighborhoods, 55 see a lower aggregate burden under a land value tax.



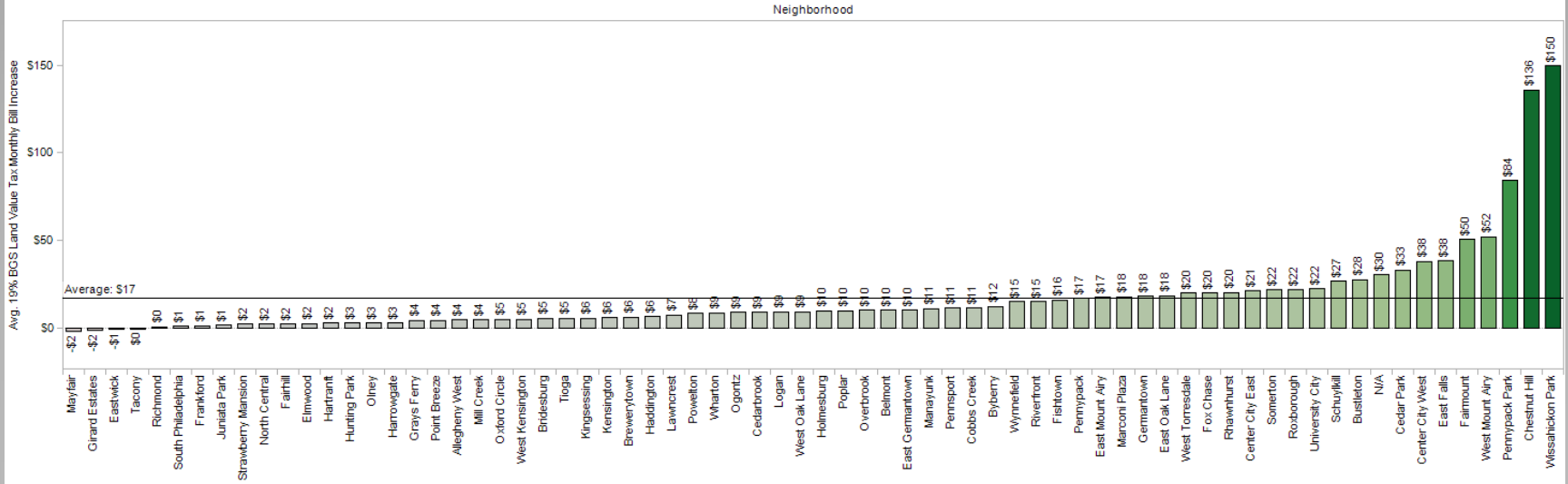
### 19% BGS Residential Avg. Dollar Difference by Neighborhood



This chart displays the annual average dollar difference between the Administration's property tax proposal and a land value tax designed to raise the same revenue on all residential properties, sorted by neighborhood. The bars represent an increase or decrease in additional burden under a land value tax from the property tax, with red or green color saturation, respectively. Notice that of the 70 defined neighborhoods, 56 see a lower aggregate burden under a land value tax.



### 19% BGS Residential Avg. Monthly Increase by Neighborhood

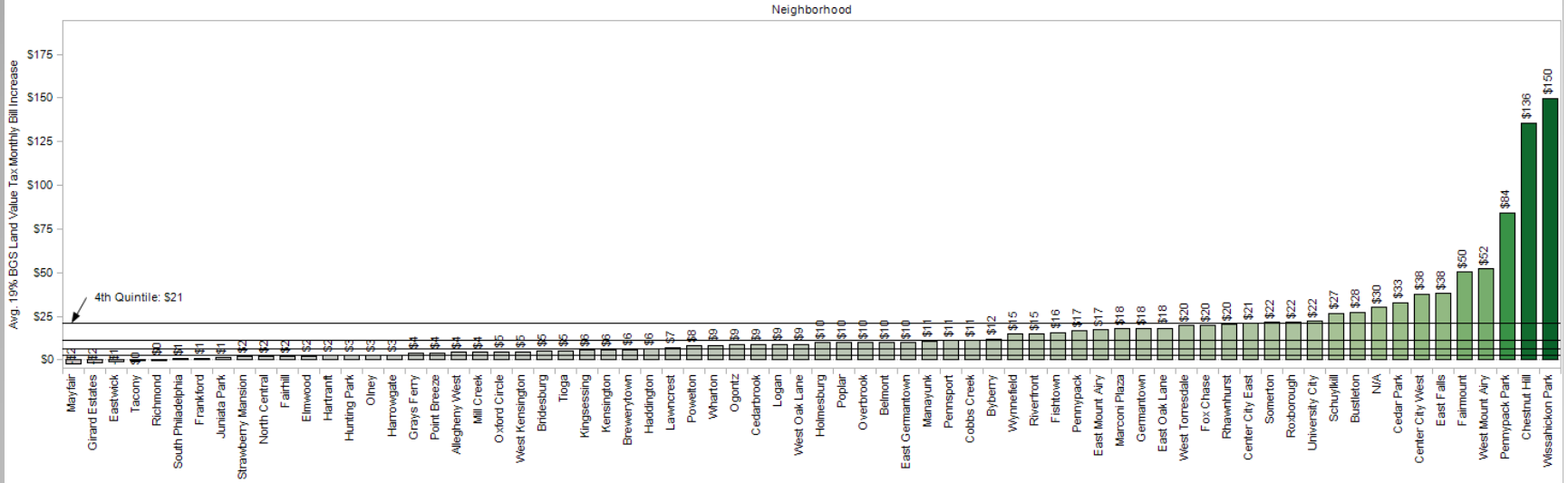


This chart displays the average monthly increase from a land value tax designed to raise the same revenue as the property tax on all residential properties, sorted by neighborhood. The bars represent an increase or decrease in additional burden under a land value tax from current property tax, with red or green color saturation, respectively. Notice that of the 70 defined neighborhoods, the average monthly increase would be only \$17 for a household, and the steep progressivity overall.

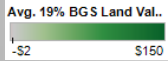
Avg. 19% BGS Land Val.



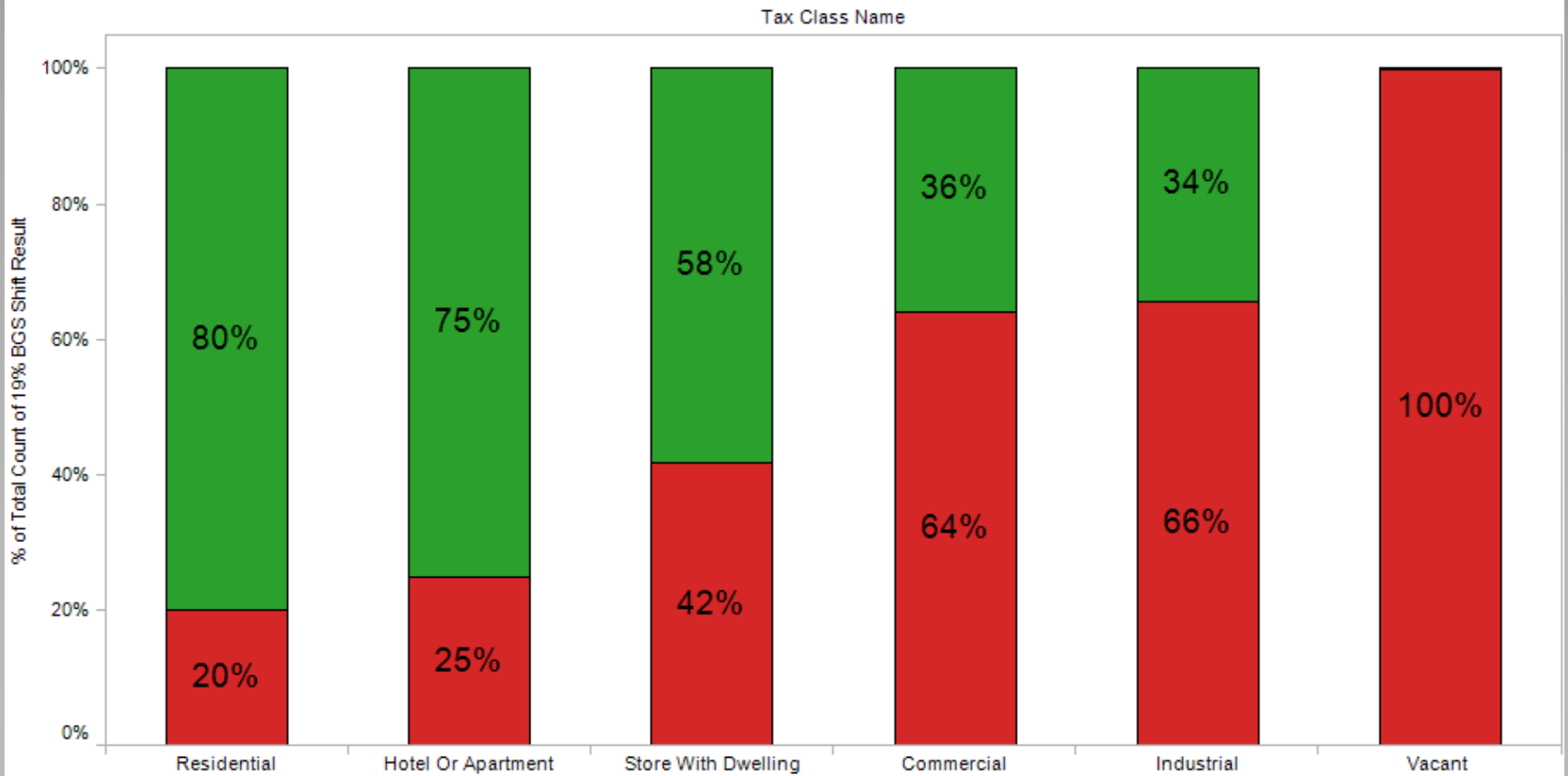
19% BGS Residential Avg. Monthly Increase by Neighborhood (in Quintiles)



This chart highlights the progressivity of the land value tax increase designed to raise the same revenue on all residential properties as the property tax, sorted by neighborhood. The bars represent a monthly increase or decrease in additional burden under a land value tax from the property tax, with red or green color saturation, respectively. The grey lines represent quintile regions, with the fourth quintile (80%) paying \$21 monthly or less.



### 19% BGS Shift Result by Tax Class



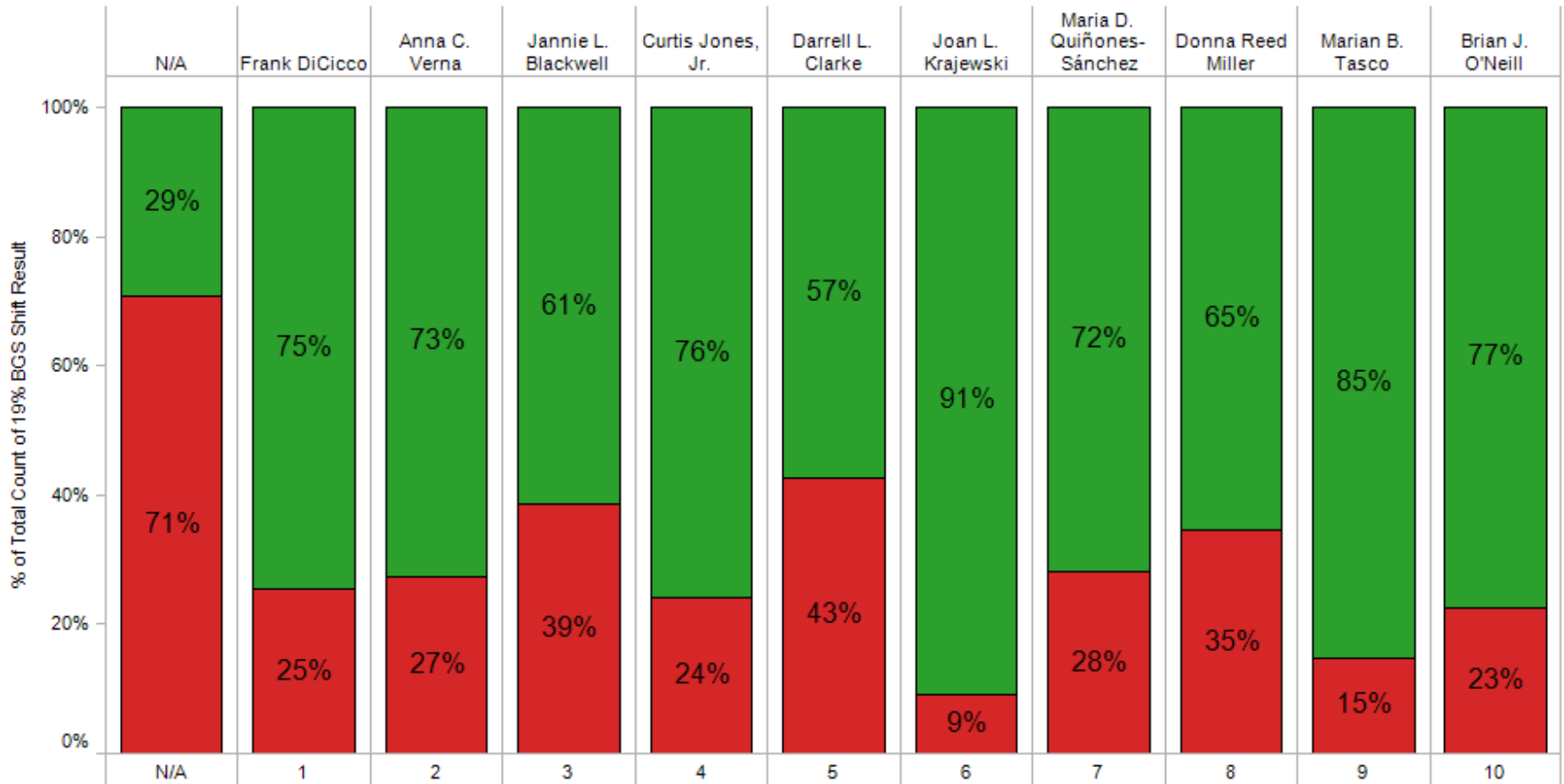
This chart demonstrates the aggregate percentage shift in burden under a land value tax from residential and apartments onto commercial, industrial, and vacant properties, and highlights the tax relief for residents provided by a land value tax.

#### 19% BGS Shift Result

- Lower Impact
- Higher Impact

## 19% Residential BGS Shift Result by Council District

Council Member / Council District



This chart displays the percentage of higher or lower impact between the Administration's property tax proposal and a land value tax designed to raise the same revenue on all residential properties. The bars represent an increase or decrease in additional burden under a land value tax from the property tax, with red or green color, respectively. Notice that excluding N/A, a significant majority of homes in 10 out of 10 council districts see a lower burden under a land value tax.

### 19% BGS Shift Result

- Lower Impact
- Higher Impact