

SUB-THEME 2

Water resources management, climate change, food security and sustainable development.

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A reflection on Agricultural land tax in Zimbabwe

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ABSTRACT: *The Government of Zimbabwe seeks to introduce land rentals to all land reform beneficiaries to raise revenue to compensate white former farmers and raise funds for periodic land audits among other reasons. Nonetheless, this is met with mixed feelings and hence, this paper affirms that there is a knowledge gap between policymakers and the public regarding land taxation. The purpose of this paper is to provide enlightenment on why land rentals maybe the best choice for Zimbabwe considering fiscal stress, limitations in financing options for public expenditure and shrinking tax bases. The methodology follows an extended literature review from which lessons are drawn and applied to Zimbabwe. By evaluating land taxation against the postulations of theory and empirical evidence, it emerges that land rent is the best option that government has in order to meet objectives and belligerence to it may abate efforts towards sustainable development. Altruism from policy makers and the general public is critical in bearing the costs of adjustments. An independent commission may implement and administrate land tax and supporting programmes to balance the trade-off of gains to government and the public. Publicity on internet forums may aid to increase transparency and accountability.*

Key words: Agricultural land tax, Zimbabwe.

1.0 Introduction

It is generally conceived that for government to give, it should first take away and hence, public economics suggests that public expenditure should be financed by taxation. (Joyce and Mullins, 1991). Often, governments are faced with predicaments which threaten political sustainability and sometimes economic welfare and this somewhat characterizes the land tax issue in Zimbabwe. After the government announced that it would introduce land rental to be paid by all beneficiaries on the land reform program, this aroused mixed feelings among the general populace, especially farmers. (Rugeje, 2014; Shoko, 2014; Taruvinga, 2014 and Chara, 2015). Some of the major reasons for this intervention include raising funds for periodic land audits and compensation of white former farmers.

Notably, there is misconception arising from misplaced definition of what land rentals mean. According to Foldvary (2006) a tentative definition of land rent is the maximum amount a tenant would bid for the use of a land site. It is suggested that Thomas Jefferson believed that “the Earth is given as a common stock for men to labour and live on,” and hence contributions have to be made to government to aid in providing funds for public service provision. This paper asserts that it seems logical to expect beneficiaries to pay land tax as some of its imposition is motivated by land, a factor they occupy. Otherwise, who should bear the burden? Although land taxation is a multi-dimensional phenomenon this paper is solemnly based on its economic orientation. In this regard, occupying land is an obligation in as much as it is a privilege.

Against this background, it is crucial to understand the foundations that led to the proposal of establishing land rentals and some economic implications emanating from such action. According to the Lancaster House Agreement of 21 December 1979, the summary of the independence constitution on freedom of deprivation of property states that any property acquired compulsorily would be compensated. Although the United Kingdom agreed to assist with funds to compensate white farmers in the long term, this barely sufficed during the period leading to the Fast Track Land reform programme. Some of the significant events succeeding the land reform include the imposition of economic sanctions and a decline in agricultural production.

This paper asserts that belligerence towards the Government of Zimbabwe on the present circumstances of the country’s situation is objectionable. As suggested by Barr (2001), Mamdani (2009), Chingono (2010) and McLean and Whang (2010), economic sanctions have affected Zimbabwe. Debates on current affairs in Zimbabwe often allude to the notion that some firms have since experienced difficulties in penetrating international markets and acquiring foreign investment and credit because of economic sanctions. In the same vein, the compensation of white former farmers is affirmed to aid in restoring investor confidence and the much needed support to allow Zimbabwe to be competitive in the global market. Nonetheless, there is need to gain cognisance of the fact that

stalling this process only affects Zimbabwe's economic welfare and hence it is essential to address the issue with urgency.

This paper asserts that there exists a knowledge gap between policy makers and some members of the public and thus unreasonably undermining government efforts. It is therefore critical to build a common ground through dissemination of intellectual knowledge. The purpose of this paper is to provide enlightenment on why land rentals maybe the best choice for Zimbabwe from a wide range of possibilities of raising revenue. It is widely known that the Government of Zimbabwe is under fiscal stress and has limited options to raise revenue for public expenditure. This is coupled by the notion that conventional tax bases have been shrinking as evidenced by factors which include: reduced employment, evasion of tax by the informal sector, closure of businesses, and corruption at border posts.

Notably, the needs of government require resources and appropriate solutions to achieve intended objectives. It brings the need to clarify what government seeks to achieve and why. The compensation of white former farmers or undertaking land audits are far from being considered trivial matters but government needs new ideas that work to achieve this. Sustainable development has a positive outcome but the same cannot be relayed about the process of getting there. Government has shown commitment of taking responsibility and accountability of its development by selecting land tax as an instrument to abate economic challenges and this is a positive step towards sustainable development. There is urgent need to address the predicament of challenges that compound the development process and forge ahead by instituting pragmatism and policy relevant research.

According to Tideman (1995), the Henry George theorem states that the imposition of land tax leads to negative deadweight loss because of improved productivity due to efficient land use. This is because the subject of taxation, land, is immobile, fixed in supply and visible and thus would not flee, shrink or hide. Similarly, Foldvary (2006) supports the use of land rent to raise public revenue and suggests that land taxes are by far a better instrument than income or consumption taxes. This proposition is supported by many authors including Arnott and Stiglitz (1979), Stiglitz (1987), Hoff (1991), Skinner (1991), Wenzer (1997), Wunderlich (1997), Bird and Slack (2002), Andelson (2001), Dye and England (2010), Cleveland (2012), Mattauch *et al* (2013) and Norregaard (2013).

Section Two characterises theory and empirical evidence of land tax. Section Three provides the methodology. Section four draws lessons from theoretical and empirical evidence and thus discusses the prospects of land tax in Zimbabwe. Section five focuses on the conclusions.

2.0 Theory of land taxation

If land tax is available in a closed city world, then taxing land is the best raising revenue instrument because it is non- distortionary. The Henry George Theorem rides on the assumption that no actor has the ability to make investments that increase the value of land otherwise it becomes distortionary. The

amount of tax should be equal to the marginal benefit derived from the spending of public services times the number of people who benefit from the spending. According to Foldvary (2006) if tax is instituted on anything, there will be less of it with the exception of land. If the objective is efficient land use, then a land tax is needs to be designed in a manner which disregards how the land is used. According to Norregaard (2013) the Namibian agricultural land tax system is a clear example of developing countries in pursuit of promoting efficient use of land. This is consistent with Bourassa (1992) who argued that in classical theory land tax is independent of land use. According to the benefit view in Cleveland (2012), a land tax is a benefit tax equal to the benefits received from the public services funded by the tax and hence it is progressive. Lees *et al* (2013) alluded the disinvestment process should be disassociated with pure land rent in the determination of optimal land use.

Pratt (2014) focuses on supporting local economies by moving from business rates to land value taxation. It is suggested that land tax imposes new burden on charities and places of public worship and this would be undesirable. However, transferring ownership in the name of charity may become a significant way of avoiding tax.

Arnot and Stiglitz (1979) assert that the Henry George Theorem states that land tax is not only efficient but also necessary to finance pure public goods Cohen and Coughlin (2005) suggest a two rate proposal in which the only tax levied on the value of improvements would be zero thus owners of building would not pay property tax but on the owners of the land will pay tax. As alluded to by George (1879) cited in Cohen and Coughlin (2005) land value tax would increase efficiency and the wealth of society by allowing government to remove taxes on improvements on land and all other taxes. However it is not easy to measure land net of improvements and thus maybe difficult to determine the amount of land tax. If land tax were to capture current and future rent from land owners the market value will become zero and this would be the same as the government taking the land from them. Therefore people have no incentive of holding land leading to abandonment of land. The two rate system allows taxing of both the land and improvements available and thus reduces economic decay and increases economic development. (Cohen and Coughlin, 2005)

Mattauch *et al* (2013) as long as land is a more important production factor than public capital the social optimum level of public capital can be reached by a land tax. Economic growth decreases as capital income or output is taxed. However it is suggested that they are no trade-offs if finance comes from taxing land. Their study proves that land rent is higher than the social level of public investment and this is supported by evidence of OECD. According to Gaffney (1970) public expenditure is essential to maintain land tenure because it also provides services that will end up earning the land rent. The concept of “public value of land” defines rent as being dependent on what the public does free from the landowners. If the public does nothing, there is no added rent from this resource. Rent is the amount taxed away without incurring any useful incentive.

Foldvary (2006) suggests that land value taxation is based on the benefit principle and market prices. A landowner receives extra land value from the government through factors which include the provision of infrastructure, schooling and health service delivery. Therefore, land rent should be priced by the market and should reflect the neighbourhood amenities. This brings into being questions over what an ideal land tax system should be and Foldvary (2006) makes reference to the notions made in the Henry George theorem. It is stated that a good tax system should reflect equity, be certain and visible, easy and cheap collection of revenue and minimize excess burden or deadweight loss. This criteria is similar to the canons of good tax laid by Adam Smith in 1776 and is supported by Foldvary (2006) who validates the statement by Friedman (1978). It is also suggested that the concept of taxing land for public finance dates back to ancient times as evidenced by its use in England during the Middle ages and in the 1700's in the French economy. This led to the development of an economic model that used land taxes for public finance works.

When compared to other taxes, land tax does not affect production because land is fixed in supply and independent of human actions. It is suggested that supply refers to the total amount in a market area than the size of an individual's title. However, income taxation discourages work, sales and value-added taxes discourage consumption, capital gains taxes discourage investment, and real property taxes discourage building and improving property. On the other hand, it is asserted that taxing income penalises savings, sales tax punishes borrowing, and consumption taxes hurt production. However, substituting the numerous taxes with land tax will be advantageous because all the burdens will be removed as they subjugate industry, hamper exchange and the production of wealth. (Foldvary, 2006)

Skinner (1991) acknowledges that despite the abundance of literature on land tax efficiency its use in developing countries is not commensurate as would generally be conceived. The study by Skinner (1991) explores three shortcomings of the land tax relative to taxes on exports or marketed output. These included: (1) capitalization effects of the land tax impose a large burden on the current generation, (2) land taxation increases the riskiness of net farmer income, and (3) administration of the land tax entails costly informational requirements. The article shows that only the second and third stated challenges are valid economic arguments against the land tax. Simulations based on an economic model of farm behavior suggest that farmers may still prefer a land tax to an export tax despite the increased uncertainty of their after-tax income. Administrative costs are therefore the best explanation of the weak link between the theoretical and practical aspects of land taxation. (Skinner, 1991).

Hoff (1991) suggests that if a land tax is administratively feasible, then to increase efficiency it should be used marginalizing output taxes assuming that institutions for pooling and spreading production risks are perfect. However in the presence of imperfections, Hoff (1991) suggests that some use of output taxes will be Pareto superior to a pure land tax regime and may induce higher output. This

works against the Henry George theorem. Furthermore, it is suggested that when the land tax is indexed to regional output, and when land is farmed under sharecropping a move from a pure land tax to a mix of land and low output taxes will reduce pre-existing distortions in both consumption and production arising from the imperfection in risk markets. (Hoff, 1991).

Mattauch *et al* (2013) argues against the central thesis of public economics which states that taxation for the purposes of redistribution leads to efficiency loss. It is therefore suggested that this thesis does not hold for fixed factors of production such as land. The study focused on the welfare effect of land rent taxation and how the revenues should be redistributed to a population of heterogeneous households with imperfect intergenerational altruism. They show that taxing rents on fixed factors of production increases total consumption and welfare even if tax revenues are used to compensate households for their respective tax rates. All this happens were there is imperfect altruism between generations lead to under accumulation. In the same vein, Conley and Rangel (2001) suggests that land taxes may be used to protect future generations and is an essential instrument for policies that mostly generate fiscal spillovers, such as debt and public infrastructure. In this regard, to avoid intergenerational redistribution using the debt, it is required that every government unit must finance all debt service using its own land taxes. Conley and Rangel (2001) suggests that the finance of expenditure on Durable Public Goods is such that any transfer of resources between the government and citizens that results from the purchase or sale of a Durable Public Good must be made using land taxes (or subsidies).

2.1 Empirical studies on land taxation

Darooch *et al* (2008) investigated the economic impact of land tax on commercial farms. The study used five case studies from two municipal districts of KwaZulu-Natal of South Africa where the results suggested that land tax rates would reduce the incentive to invest in farms. The study suggested that follow up studies should focus on how different rates would affect economic performance and capital improvement and also whether administration costs would exceed the revenue collected.

Franzsen (1995) investigated the viability of rural land tax in South Africa. It is suggested that there was strong resistance against the possible introduction of rural land tax. However, due to fiscal and political pressure such action was deemed unavoidable. The paper suggests that when applied to the commercial farming sector, land tax could be equitable and administratively feasible but could pose problems from subsistence farms in communal lands. According to Foldvary (2006) Hong Kong and Singapore became major commercial centres because their public finance was based on land tax. In Japan around the 1860's government transferred the agricultural land to farmers who then paid tax on its value. The tax was used to finance public works and education which further increased land values

and thus the proceeds of land value. This aided in turning Japan into a major industrial power although it later switched to income tax.

Comby (2011) acknowledges that agricultural land tax is one of the oldest and simplest taxes which existed for four thousand years in Egypt and Iraq and financed the construction of many European states. Comby (2011) asserts that many countries in the southern hemisphere have constrained fiscal resources and yet they do not have land taxes especially on agricultural land, this relays a paradox. This can be explained by reliance of urban areas on imported goods than locally grown products or that their economies are based on primary exported products that are easy to tax. Annual tax encourages land use because people have to pay tax to retain it or rent it out to someone who will use it productively and hence it is suggested that vacant serviced land in urban areas can only be explained by absence of tax charges on them. The lower limit of the tax rate is determined by how much it costs to collect the tax and the upper limit is determined by how much the asset would enable the tax payer to contribute if it was used in the most profitable manner. However if the lower limit is higher than the upper limit, do not tax. In Canada, USA and Australia land tax is based on market value and it is suggested that the same would be applied in southern countries. The decision to tax the owner or the user of the land depends on two things: if the register capturing the land owners is kept up to date it is easy to tax the owner because the asset can be seized or put out for sale to cover for unpaid taxes otherwise tax should be on the occupant. In this regard land tax is providing annual proof of occupancy. The role of land tax introduces the notion that ownership or occupancy of land is much of an obligation than privilege by discouraging unwanted claims to get ownership recognised through corruption. Land tax can be used to encourage investment by exempting tax to those who pay land tax from certain commodities after a given period.

Comby (2011) suggested that land tax maybe difficult to manage politically because it is less painless than income tax or exercise duties and hence should be introduced gradually by starting with richest territories and applying modest rates that are then increased pragmatically. It is very important that the public should accept the system. People should be able to participate and agree on how the revenues are used and managed. Fjeldstad *et al* (2014) suggested that in theory assessment of property value and revenue collection is straightforward, this is done by undertaking a cadastral survey that assess the market value or site value of each plot of land or property and send a tax bill to each owner. However in practice this is an expensive and time consuming process due to the unavailability of land registers and data. It is suggested that many sub-Saharan countries except South Africa has shortages of accesses exacerbating tax base challenges beyond financial and technical capability. Lack of cadastral systems makes it difficult to deliver tax bills and penalties are unenforceable. Furthermore the absence or scarcity clear ownership title is another challenge. Resistance of payment maybe motivated by poor delivery of basic services and provision of infrastructure. It is essential to clearly define whether land taxes should be taken to local or central government. It is suggested that

immobile tax bases should be confined to local levels of governance. However it is very difficult for local governance to rely on tax bases for which they have information disadvantage and hence the management of taxes whose base concerns several communities must be assigned to central government.

Ntsebezer and Hall (2007) land tax is asserted to be different from property rate tax. An ideal land tax would tax potential agricultural profits from a particular piece of unimproved or unused land. Land property tax taxes the value of investment on the property on that land. However, in the context of the land reform program in Zimbabwe, the government should not tax investments. For land tax to be supportive of land reform it can either be progressive or flat and exempts small farmers from making significant tax payments if any. Land tax should be simple and can be done by using existing agro climatic zones as a proxy for potential agricultural profits and set different taxes for different zones. Taxation within a zone would then be imposed on a simple hector bases without exemptions. It is possible that tax brackets maybe defined in a way that almost all productive farms are exempted from tax. Land revenues maybe used as a source of local government revenue or to finance land redistribution. In Namibia land value taxation is used to fund small holder farmers to procure title of land and to lessen the role of Dutch, South African, Belgian and commercial farmers who use their land but being of little benefit to the general population. Van Schalkwyk et al, (1994) suggest that the effects of land tax should be reviewed before its implementation. Agricultural land tax in South Africa may result in a decline in land values and in turn affect security values of financial institutions. However it might be a sensible root to raise government revenue.

3. Methodology

The approach adopted here suits situation in which the outcome of intervention cannot be predetermined with certainty. As such the actual effects of land rentals in Zimbabwe are purely hypothetical as there is no scientific evidence upon which conclusions can be reached. Sentiments can either be optimistic or pessimistic but they still remain hypothetical. In this regard, the qualitative nature of this paper provides better substance for policy relevance than a quantitative research would even in the presence of statistical significance. The method of this paper entails the use of an extended literature review from which lessons are drawn and applied to Zimbabwe by evaluating the economics of land taxation against the postulations of theory and empirical evidence. This provides a foundation of moving from rhetoric research to pragmatic methods.

4. Discussion and Policy Implications

As alluded to by Bourassa (1992) and Norregaard (2013) land rent is independent of land use and this paper concurs with the notion that beneficiaries of land reform should pay rentals to the state. Land is a scarce resource in which public expenditure has been used to maintain land tenure post-land reform and hence occupying it should be an obligation in as much as it is a priviledge. Recalling that to give

government must first take away, it is only logical to expect beneficiaries to contribute to raising funds for compensation of white former farmers and any form of public service provision related to the land question. Nonetheless, it is important to realise that government's chief source of revenue has primarily been taxation and obtained from other tax bases in the form of income taxes, consumption taxes and customs duties. Given the global decline in demand, there has been evidence of reduced activity within the Zimbabwean economy and hence the misconception that these bases will sustain government expenditure may be somewhat unfounded.

It could be hypothesized that from a Zimbabwean perspective the land question is correlated to the imposition of economic sanctions and dwindling foreign aid and investment. Even if the United Kingdom has failed to honour the Lancaster House Agreement to provide their share of funds to compensate farmers, it is the responsibility of the Government of Zimbabwe and her people to resolve their own problems. Deferment of compensation by waiting upon UK for funds has since proved to be fruitless. This paper thus proposes that this is a sound reason to advocate for the introduction of land tax as announced by the Government of Zimbabwe.

In the same vein, it may be logical to quiz critics of land tax in Zimbabwe whether there is cognisance of the sources of public expenditure that was directed at the land reform program. On the other hand, government has often excessively invested in agriculture through facilitation of credit and input distribution schemes in an effort to boost agricultural production; however, this paper does not assert oblivion over some misgivings created by government itself. Therefore the arguments being levied against possible resistance on land tax lack altruism because in the past land tax barely sufficed in providing the much needed revenue for government expenditure.

The cost associated with tax should be equivalent to the benefits received if government seeks to gain and retain public acceptance. There have been suggestions that land tax should flow into central government (treasury), this paper suggest that this may increase the risk of destabilising the equilibrium of the cost and benefit of taxation. This is because it is widely known that government is under fiscal stress and hence there is a possibility that any flows into treasury may not be used for the purposes they are intended for. This may imply that there may be need to set up an independent commission and earmark land taxes to an agricultural loan facility, compensation of white farmers and periodic land audits. The purpose of the commission is to balance the trade-off between marginal cost and marginal benefit of taxation. This may be done by using land tax and supporting program to retain public acceptance and raise revenue for government. Initial land taxes collected can be used to establish a revolving fund that makes regular payoffs to compensate white former famers and perform land audits. On the other hand, the fund can be managed as an investment fund by enabling a credit facility solely to land tax payers to aid in their agricultural production activities. The exclusivity of such a credit facility aims at encouraging tax payment for the benefit of government and at the same time enhances the benefit derived from tax payment to individual tax payers. In order to abate lack of

accountability and transparency, the commission may be run by farmer representatives and government officials on an internet based platform harbouring secrecy. However the importance of central government should not be overlooked and hence the commission should remit an agreed proportion to central government. This is because the study concurs with Foldvary (2006) that government plays a role in increasing land value through the provision of public services such as schools, hospitals and security, this is indispensable.

According to Pratt (2014) land tax evasion can result from farm occupancy registering land under charities, churches or any other character which may receive exemptions from tax. This is a potential problem. This study asserts that different rates may be used after careful assessment of the size of this distinctive tax base. Some of the criterion may involve satisfying the prescriptions of law regarding the operation of their activities. Whilst acknowledging the importance of these entities the reasons for taxing land still hold in this case.

This study proposes a two rate system as suggested by Cohen and Coughlin in which taxes both land value and improvements. This may be applied to A2 farms whilst pure land tax should be charged to A1 farms. This is because in order to avoid economic decay of infrastructure adopted at the inception of land reform a two rate tax will capture contributions from the value of the land and stimulate an incentive that subsequently avoids dilapidation of machinery, equipment and buildings. This will also provide as an incentive for utilisation of idle infrastructure.

According to Mattauch *et al* (2013) if land is more important than public capital, then land tax will be a better option than capital income tax or output tax. An analysis on OECD countries showed that land tax was higher than public capital investment and this played an important role in the development and growth of some of the economies. Similarly, public capital investment is relatively low in Zimbabwe and on a downward trend and hence given the prime role of land it would not be preposterous to advocate for the prompt introduction of land tax.

The argument for instituting land tax may be based on a comparison with other taxes. It is suggested that income taxation discourages work, sales and value-added taxes discourage consumption, capital gains taxes discourage investment, and real property taxes discourage building and improving property. On the other hand, it is asserted that taxing income penalises savings, sales tax punishes borrowing, and consumption taxes hurt production. Nonetheless, recalling the Henry George Theorem, land tax is the most appropriate because the basic assumption that there should be no investment increasing land value is highly satisfied in the Zimbabwean case. This concurs with Darooch (2008) and Comby (2011).

Government has relayed sentiments of the absence of a set out framework to administer land taxes. Skinner (1991) suggests that the gap between theory and practice of land tax is because of administration costs due to high informational requirements. It is the same reason that Hoff (1991)

suggest that output taxes are better than land taxes because of imperfection of risk markets. However, the Henry George Theorem states that as long as a tax is cheap, certain, visible, easy, equitable and minimises excess burden these problems should melt away and hence Franzsen (1995) asserts that land tax is inevitable. Although the initial costs may be huge in terms of finance and time required, the benefits from it will supersede these limitations in the long term. The fact that there are possible impediments in implementation of land tax should not be a deterrent or grounds to lay arguments against it as empirical evidence shows a sizable population of success stories as long as accountability and transparency are kept at bay.

5. Conclusion

The theoretical foundations of land taxation are grounded in the Henry George Theorem. Although criticism has been levied against it, there is little evidence of facts to contradict the postulations made. The findings of this paper indicate that the introduction of land rentals is the best for Zimbabwe. In this regard, this paper calls for altruism from policy makers and the general public to exert willingness and increased ability to bear the costs of adjustments. An independent commission may oversee the implementation and administration of land tax and supporting programmes to ensure the achievement of stated goals and retention of public acceptance. The work of the commission must be subjected to internet-based publicity to increase transparency and accountability.

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