

亨利喬治法則與都市土地稅制改革*

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亨利喬治鑑於市地投機使勞動階級貧無立錐之地，主張對地價課征單一稅，讓社會改良地租完全歸諸公有，做為挹注政府支出的主要財源。

亨利喬治此一觀點與約翰彌勒的漲價完全歸公小同大異。其目的都是要將社會改良地租歸公。但是，在做法上及經濟效果上則有很大的差異。其主要的差異在於對土地現值存量與地租流量的理解不同。彌勒氏並未充分掌握存量與流量概念上的差異，誤以為對將來土地新增的價值完全課徵，就等於將社會改良地租歸公。殊不知漲價歸公的土地增值稅乃是一種資本所得稅，只要有轉嫁機會，有可能變成地主售地的成本之一，而墊高土地價格，一旦無轉嫁機會將鎖定市地使供給減少(Bogart, 1990)。

喬治氏雖未能明確指出存量與流量的區別，但他視地租為年年產生的地主所得，因此，主張社會改良地租應加以完全課徵，俾益國用又可抑制土地投機所肇致的地價漲風。喬治氏單一稅之主張固然無法適用於中央政府，但極符合地方政府，尤其是都市(地方)財政之原理(Arnott and Stiglitz, 1979; Hartwick, 1980)，因為都市房地產的價值與地租可以反映地方公共財之良窳。德國在中國青島市的實驗(1898-1914)證實亨利喬治主張在都市建設上的適用性(Harrison, 1983)。

從漲價歸公到地租歸公的論爭，我們來檢驗我國現行的平均地權條例，可以發現它有許多不符合國父遺教的地方，諸如將國父主張之比例稅改為累進稅，以至於違反租稅公平、簡便諸原則，乃有今日城鄉差距及無殼蝸牛的問題。

今後改進之道厥為：1. 取消土地增值稅，以免對社會改良地租重複課稅，改征土地交易所得稅，降低稅率。2. 適度提高地價稅，充為市政建設財源，並提高土地利用效率，引導地價趨於長期穩定均衡的狀態。

一、前言

二、漲價歸公、地租歸公與亨利喬治法則

三、平均地權與土地稅現制

四、結論與建議

* 作者感謝兩位評審人寶貴的意見。可惜，從學理上的執著，作者卻無法完全同意他們某些意見。

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Henry George Rule and Urban Land Tax Reform

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Abstract

Urban land speculation by the rich pushes the poor to the wall. Henry George postulated that only if single tax imposes on urban land then can the land price will be stable and the serious urban land speculation be resolved.

There is little difference between Henry George's idea and John Stewart Mill's resolution to have land value increment tax (LVIT) on the unearned increase in the value of land. But, there are big differences in both their tax scheme and its economic effects. Mill could tell neither the difference between stock of land value and flow of land rent nor the difference between land value increment tax and capital gain tax. So that Mill's land value increment tax becomes the cost of land seller to increase land price once she can shift tax burden to land buyer (Bogart, 1990).

Although George did not point out the difference between stock and flow of land value and land rent, he considered that land rent as current income of landowner. And, once land rent has been completely taxed land speculation would be stopped. George's idea is right to local(city)government, since the size of land rent and land price are closely relate to the quality and quantity of local public goods (Arnott and Stiglitz, 1979; Hartwick, 1980).

The above arguments of urban land tax schemes provide a base for us to examine Dr. Sun Yat-sen's idea of land right equalization and thereafter the Act of Land Right Equalization in Taiwan. Dr. Sun was wrong, so did the Act. That is why urban land price soared in the past decade in Taiwan.

The recommended reforms are quite simple. The Act should be thoroughly mended to exempt all the land from land value increment tax. Instead, land value tax could be raised high up to 1% to meet the financial demand of urban government, to increase land utilization rate, and to induce secularly stable land price.