This question arrived by email. "Every now and then I research this and still find no answer: How does somebody pay Land Value Tax if they have no income?"

Who literally has no income? The utterly destitute? Illegal immigrants? Monks or nuns? The latter may be under a vow of poverty, but the institution to which they belong has income, since they occupy buildings which need to be maintained and heated, and they have to get their food from somewhere. The wherewithall comes from charitable donations even if it is the monks' begging bowl. The food may be home-grown.

But if anyone really had no income, then they could avoid having to pay land value tax altogether by moving to a marginal location, where land has no rental value and is therefore subject to zero LVT. Indeed, under the present system of private land ownership, landless people are often forced to sub-marginal locations, as is common in some third world countries. If one owns land, that land has by definition the ability to raise the revenue to pay its rental value, whatever that is.

LVT is proposed as a replacement tax. Existing taxes on income paid by employees have to be built into the prices of all retail goods and services. It is the customer who pays, regardless of their income. The notion that taxes on income are paid by the one who actually receives the income is based on the delusion that the burden of the tax is identical with its incidence. This is true only in the case of LVT, where the incidence rests with the landowner.