

Call for Papers
to Session 161

on the XVth World Economic History Congress, Stellenbosch, 9-13 July, 2012:

DEVELOPMENT ARRESTED: PROPERTY TAXES IN THE XIX AND EARLY XX CENTURIES

In the century before WWI fiscal authorities combined direct and indirect taxation in their effort to exact resources from all members of society. The transition from patrimonial tax regimes to systems with universal levies implied not only the generalization of the tax burden but also the creation of new taxes and the reform of others, the transformation of collection methods, and the strengthening of the fiscal bureaucracy. Equally important was the negotiations regarding local and national governments' fiscal faculties. In this process of building the fiscal base of modern states property taxes figured prominently as a steady source of revenue.

Nevertheless, in many cases property taxes fell short in accomplishing the revenue goals the fiscal authorities had hoped for. On the one hand, tax rates were usually low reflecting the great influence of landholding interests on the legislative bodies. On the other, fiscal charges lagged behind value increases resulting from the modernization of infrastructure (railroads, port facilities, roads, irrigation works) because land surveys were costly and difficult to accomplish in times of political instability. Reform attempts, successful or not, became invariably a contentious issue in which small and large landowners reacted depending on the fiscal burden, the methods of collection, the level of political conflict, among other factors. What was the contribution of property taxes to the long run performance of public finances? Were methods of collection appropriate to maximize revenue? In federal systems, what factors explained regional differences? Were indirect taxes used to substitute property taxes? Did tax payers take an active role in shaping fiscal policy? Did tax reforms target increases in property values? How did policymakers cope with the absence of property taxes? These are some of the questions that will be addressed by the participants in the panel Development Arrested: Property Taxes in the XIX and Early XX Centuries.

Our session seeks to examine the performance of property taxes in the century preceding WWI from a comparative perspective. Contributing papers would shed light on this important issue with significant implication for present-day policymaking in the developing world. There are four scholars working on Peru, Brazil, Mexico and Spain that have confirmed their participation. In addition, we will distribute a call for papers to include other countries or regions.

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