

## Disclosure statement

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The authors declare that they received no funding for this research paper entitled “Land, Wealth, and Taxation” and have no relevant financial or material interests related to the study. Institutional Review Board (IRB) approval was not required for this research project.

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*SIGNATURE:*

A handwritten signature in dark ink, appearing to read 'F. Moizeau', is written over a large, light blue, diagonal oval shape.

*DATE: 26/01/2026*