

The Self-supporting City. By GILBERT M. TUCKER. Rev. ed. New York: Robert Schalkenbach Foundation, 1958. Pp. 100. \$1.00 (paper).

The thesis of this interesting book is that real estate taxes should be shifted from improvements to the land. It thus falls among proposals which have the approval of some leading tax experts. As indicated by the title, there is no consideration of the taxation of rural land. The plans outlined by the author are, thus, far from "pure Henry George" as the sponsorship of the book might suggest them to be.

Interest in the book stems from its examples, illustrations, and consideration of the legislative and administrative steps necessary to the adoption of the program. A detailed proposal for the city of Albany, New York, is worked out. There are many references to approaches to this system of taxation in the United States and foreign countries. The cases of Scranton and Pittsburgh, Pennsylvania, receive special attention.

The book is replete with examples of unearned increments in land values taken from all over the United States and foreign countries. To New Yorkers, at least, some of the effects of the construction of the New York State Thruway will be startling.

It is the author's contention that while society confers great benefits upon landholders through public improvements and inventions as well as through population growth, it also ruins him through taxation of improvements. Citing, among horrible examples, the classical British tax on windows which led to windowless houses, the author points out that we tax not only windows, but roofs, floors, and walls as well. Benefits which the author sees in "untaxing" improvements are an incentive to slum clearance, avoidance of premature land developments, and reduced land speculation.

The book is brief enough to be used as a collateral reading in courses on the principles of economics and public finance. It would also be stimulating to citizen study groups.

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