

Check Your Ratio, Mr. Taxpayer!

AS 1963 began, the Graded Tax League of Pennsylvania was continuing to push for land value taxation in Erie and McKeesport, and to extend it in Pittsburgh, which completed its LVT program in 1925. In Pittsburgh members of the Graded Tax League approached city planners and various organizations and political groups to advocate extension of land value taxation. They are also encouraging further studies of the Pittsburgh graded tax and land value taxation by the Urban Land Institute and by The Shapp Foundation in Philadelphia.

In McKeesport the Junior Chamber of Commerce has started a drive to acquaint the community with land value taxation and its advantages. The Jaycees are forming a "McKeesport Tomorrow" committee composed of representative residents of the city. John C. Weaver, Fred Hecker and John J. Motley of the Graded Tax League are assisting.

In Erie, William E. Walker has made an entire building available for the Erie Land Tax Association, at 2217 Peninsula Drive. It contains an office and two apartments—one is being used by Mr. and Mrs. Wylie Young, and the other by Mrs. Eleanor Pryer, ELTA secretary.

A multilith printing machine has been installed and The ELTA News is being published there. It is hoped that this work will partially support itself in time. Meanwhile, the Graded Tax League and the Economic Education League are continuing to underwrite the effort.

As the Jaycees continue working in Erie on a membership and fund-raising campaign which will take much time and patience, the ELTA literature is being passed out among leaders of other Pennsylvania towns, and it seems to make a favorable impression.

ELTA News for December features "The Tax on Your Home," an illustrated, personal testimony by Charles A. Hall, president of the Erie Land Tax Association, who was as skeptical as his colleague, William E. Walker, when land value taxation was first presented by Wylie Young.

Later, he said, "a few of us agreed to take a brief course in Fundamental Economics. It was during that time that my ideas began to jell. The new concepts were slow to take shape. There were many notions, long believed, that had to be discarded. But the new ideas were tremendously exciting and when we had a chance to check the local assessment picture against the backdrop of our new understanding, we could see how Land Value Taxation might well change the face of Erie. It was then that we settled down to organize for action.

"Young men can afford to 'stick out their necks.' The younger generation has much at stake here. If we are going to live in Erie we may as well do everything we can to make it a better city."

Mr. Hall shares with the reader some of the stages by which he became convinced of the effectiveness of land value taxation. He began to see that the cause of poverty in backward countries was lack of access to land, and that in our country "the little" land value taxation that we have has been "the means whereby we have become a great and powerful nation." If we had never taxed land at all, he suggests, "by this time communism would probably have engulfed us."

He makes his appeal directly to citizens of Erie by giving assessment figures: Land \$60 million, buildings \$360 million, total \$420 million—with a ratio of buildings to land of 6 to 1.

After a little more straightforward arithmetic he says to Mr. Taxpayer, "check your tax duplicate. If your building to land ratio is more than 6 to 1, you save (under land value tax-

ation). If less, you pay more."

The following illustration entitled "The Unreliable Eye," appeared in The ELTA News to support Mr. Hall's land value presentation:

Your HOUSE as seen by . . .



. . . YOURSELF



. . . THE BUILDER



. . . YOUR MORTGAGEE



. . . YOUR FIRE-INSURANCE MAN



THE TAX ASSESSOR

Collins's

Jo Spier

Under Land Value Taxation the assessor would train himself not to see your house at all. He would think of your property as if it was a vacant lot. He would take careful note of all the other houses or stores which tend to give your site its value and would rate your land accordingly. He would say to himself, "Suppose there were no house there at all. What would the bare land be worth?"

OTTO CULLMAN

Otto Cullman, known to many Georgists, remained active to the age of 95 in the Cullman Wheel Company, founded in 1893, of which he was president. His death on January 22nd, at his home in Skokie, Illinois, ended a long and illustrious career. In a magazine, Cause and Effect, and in other writings also, he warned that negligence in allowing the economic rent of land to escape to private privilege would certainly lead away from freedom to tyranny in all its manifest forms. He sought constantly to demonstrate that the public appropriation of economic rent of natural resources would work out substantially into a voluntary revenue for which he coined the phrase "Volmatic Revenue."

A notice in the Chicago Daily News of January 24th requested that "in lieu of flowers, memorials to Schalkenbach Foundation or Henry George School of Social Science, both at 50 East 69th Street, New York 21, N. Y. will be appreciated." Sympathy is extended to Augusta Cullman, his wife; Betty Aileen, his daughter; and other surviving relatives.