

## The U. S. Leads in Land Value Taxation

Selim Tideman of Chicago, brother of the late Henry L. T. Tideman who was for several years editor of "Econo-Quiz," a column in The Henry George News, addressed an informal S.A.G.E. meeting in New York upon his return from Europe.

After comparing conditions in several European countries he pointed out that the United States owes its noticeably higher living standard to the fact that a large percentage of the property tax falls on the land. While he granted that this tax in general takes not more than half of the land value, nevertheless, said he, the considerable extent to which land *is* included in the valuation as in New York City, for instance, represents more progress than we realize until we make the comparison with older cities like London and Paris.

The British and the European practice has been to tax land only in proportion to the use that is made of it. This turns out to be simply a surtax on the value of the improvements—no improvements, no tax.

It is true that in the United States there has been no national acceptance of the land value principle, but Mr. Tideman did not think this a serious handicap. He urged students to recognize that land value is a natural source of local revenue and to concentrate on transferring the tax on buildings and personal property.

Far from inferring however, that this left no serious job for the Henry George School to do, he stressed the importance of emphasizing the ethics of the land problem everywhere in the world. There can be no security in New York, he warned, so long as the land problem persists everywhere else. He feels that the educational problem is to show such countries as Egypt, Iran, India, Malaya, Korea, etc., the ethics of the land problem, rather than the superiority of our bath tubs and refrigerators.

This can only be done by convincing our own public officials of the importance of land reform in these areas. "A reasonable, workable program to give the common people of these areas access to land must be developed and propagandized with all the effectiveness of the present Russian propaganda, which contains only false promises, to be redeemed with state land monopoly and slavery for the people," said Mr. Tideman.

We were glad to make this space available to Selim Tideman, who is a retired electrical engineer; and it is always a pleasure to receive a visit from any member of the celebrated Tideman family.