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Land&Liberty**Communiqué**the quarterly newsletter of the Henry George Foundation

diary

24th February 2005, London Conference: Can development gains help build sustainable communities? Go to www.estatesgazettegroup.com

2nd to 8th July 2006, London **25th World conference of the IU** Go to www.interunion.org.uk

letter

Sir,

In response to your letter from the editor in **L&L** 1209 I have long felt that the use of the term 'land value tax' does not help to promote the cause amongst the uninitiated. I suggest that a better term would be 'location tax'. Land values, after all, simply reflect the value of a particular location.

With my own attempts to explain to friends the principle of community created value all is well until one mentions the word 'land'. Then the shutters come down and everyone runs for the barricades, as though one were attacking their prized ambition; the acquisition of property, which for them naturally includes land. I think 'location' would stand a better chance of acceptance.

The words we choose are part of the presentation of the ideas to those who might be interested. In that sense the description 'site value tax' is perhaps slightly more to the point but seems to have gone out of fashion.

Opponents of the tax invariably describe it as a 'land tax', which casts it in its worst light.

In terms of public perception taxing an abstraction such as value or location is I suggest generally more acceptable than taxing a 'commodity' such as land.

To most people who are not interested in economics, let alone taxation, but can understand fairness, a tax related to location would make more sense. They can 3rd to 7th August 2005, Philadelphia, USA **25th Conference of the CGO**Go to www.progress.org/cgo

29th September to 2nd October 2006, Chicago, USA

AMI Monetary Reform Conference Go to www.monetary.org/2005conference

comprehend that a three bedroom semi in the leafy suburbs of a town in the South-East commands two or three times the price of an identical semi in the leafy suburbs of almost any provincial town, especially in the North. They know that location affects value. Estate Agents of course have always known this and the adage of 'location, location and location' is credited to them with good reason. I notice this is now the title of a popular British TV programme.

The use of the word location would I believe help to explain to the general public what the whole issue is about.

The American adoption of the expression 'smart tax' is perhaps a way of avoiding the use of the provocative word 'land' but it does not really help to explain anything.

If we are to persuade people towards the georgist principles of taxation we owe it to them to explain it in the simplest way.

Taxes are generally seen as a necessary evil. However the day when the payment of one's taxes may be seen as a privilege is a long way off, I'm sure.

Ian Hopton, Lauroux, France

Stop press: Labour Land Campaign calls for a meeting of UK groups advocating land value taxation to discuss the language they use. A date has yet to be determined. Contact DaveWetzel@tfl.gov.uk

write to

office@LandandLiberty.net

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