

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.