

## TIDEMAN A PRESENTER AT THE HENRY GEORGE LECTURE AT SCRANTON UNIVERSITY

by Dr. William Batt, Albany, NY

Our own Professor Nicolaus Tideman was invited to deliver the spring, 2004, presentation to the Economics and Finance Department of Scranton University on May 6. In fact he gave three presentations, one to an audience largely of faculty and local government officials at a noontime luncheon, a second in during late afternoon to the assembled students of the various classes, and an evening after-dinner presentation to students and faculty honoring the school's chapter of Omicron Delta Epsilon, the economics honor society. Nic Tideman's seminar title was "Measuring the Benefits of Shifting Taxes to Land," and his evening presentation was the 13th Annual Spring Henry George Program lecture "Morality and Economic Justice."

The delightful part of this twice yearly event is that it is gaining in visibility, having now had among its guests some five subsequent Nobel prize-winning laureates. Although that will not impress our Georgist community, it is significant that it is called the Henry George Lecture series, and brings to the attention of leading economics figures the intellectual contribution of George. Scranton University years ago received a grant from the Robert Schalkenbach Foundation, one of four universities so favored. The trustees of the school invested the money well, and that endowment now is used to highlight Georgist thought each fall and spring. Each year a few representatives from the board of directors of Schalkenbach are invited to the event in gratitude and recognition of this gift. The representatives this spring were Bill Batt, Ted Gwartney (who conducted a discussion session at the luncheon on assessment matters), Schalkenbach Acting Executive Director Mark Sullivan, and of course Dr. Tideman, himself. Others who attended that are well known among our Georgist community were Wyn Achenbaum and Joshua Vincent, who is the director of the Center for the Study of Economics. As has always been true, the arrangements were graciously handled by Professor Hong Nguyen, a member of the Scranton University economics faculty.

Nic Tideman's noontime presentation addressed matters of fairness, but quickly shifted to questions from the assembled guests, most of whom had concerns about assessments. Some were assessors themselves, yet there was no great familiarity with land value taxation as Georgists espouse. Because this was new material for most of them, the most that could be expected was introducing them to the experiences of some twenty municipalities in Pennsylvania that employ this approach. Fortunately Josh Vincent was able to make contact with the local leaders who showed interest, offering opportunities for later follow up.

The 4:00 pm presentation Nic made to students and faculty was a rendition of a formal paper titled "The Case for Taxing Land," it begins as follows:

"There is a case for taxing land based on ethical principles and a case for taxing land based on efficiency principles. As a matter of logic, (continued on pg. 8)

(continued from pg. 2)

these two cases are separate. Ethical conclusions follow from ethical premises and efficiency conclusions from efficiency principles. However, it is natural for human minds to conflate the two cases. It is easier to believe that something is good if one knows that it is efficient, and it is easier to see that something is efficient if one believes that it is good. Therefore it is important for a discussion of land taxation to address both questions of Efficiency and questions of ethics."

The remainder of the paper made his case, the efficiency case with lots of formulas and graphics, the equity case more simply using deductive logic. He later made clear that he's willing to share that paper with others in the Georgist community that may wish to have it. It is worth reading.

(editor's note: "The Case for Taxing Land" is now posted on the web at <http://www.econ.vt.edu/research.php?2004> )

The evening presentation was billed as the keynote of the day, and in past years it has been. Due to the exigencies of the schedule Nic Tideman was forced to simplify his moral argument and cut short his presentation. Fortunately, his voluminous other writing amplifies the thrust of his thinking, and few others have given as extended an argument as Nic has.

(editor's note: At GroundSwell's request, Dr. Tideman has granted permission to publish his paper, "Morality and Economic Justice" in this issue of GroundSwell; see pages 2 and 4.)

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