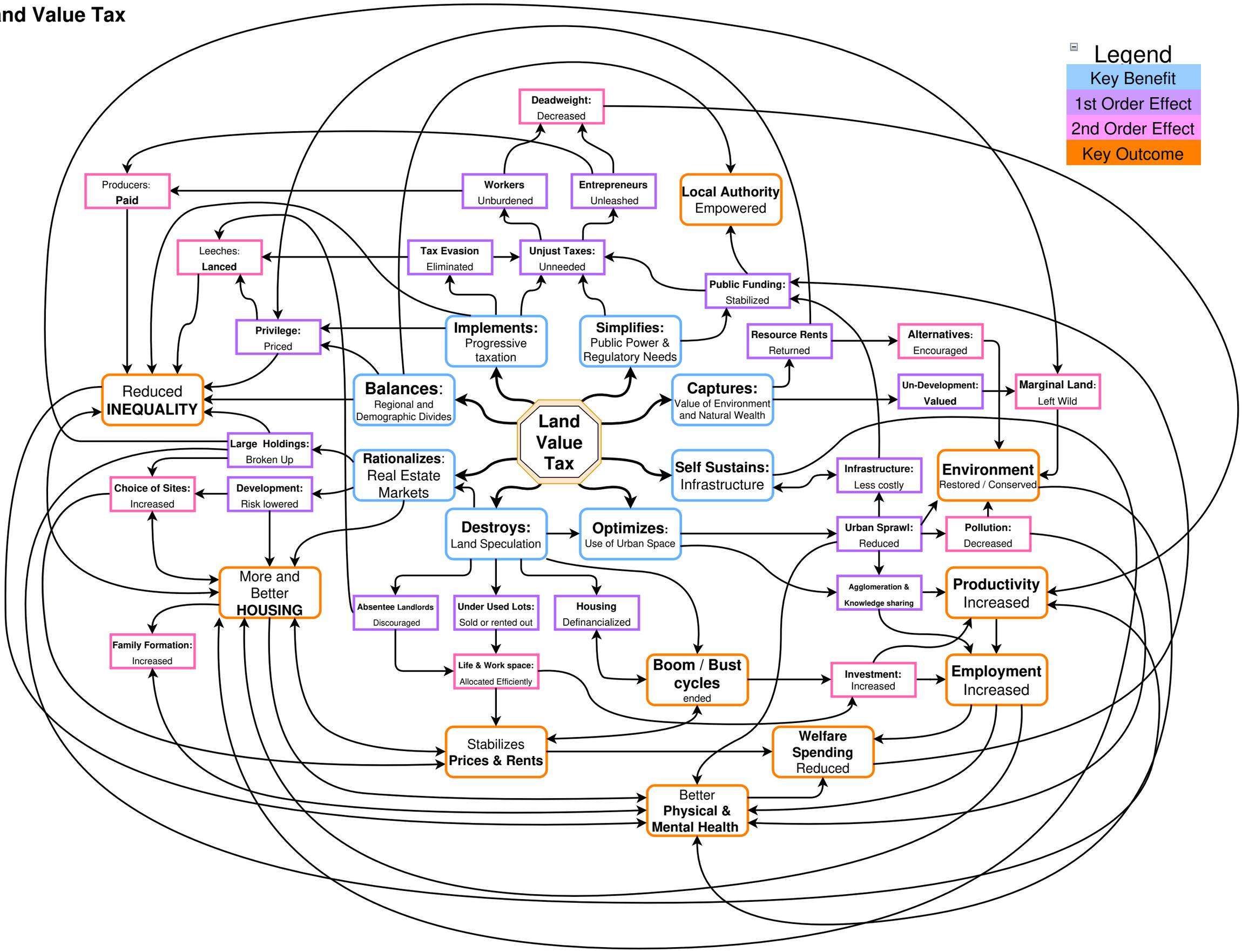Land Value Tax