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Lincoln Under Fire A petition alleging that the Lincoln Foundation is not abiding by the conditions of its charter was filed with the Attorney General of the State of Arizona the second week of September. The petitioners allege that for many years the Lincoln Foundation has been spending its income of approximately \$5 million in ways contrary to the wishes of its founder and benefactor, John C. Lincoln. Arizonans for Economic Justice were named as the petitioners. Members of the group are Arizona residents who have promoted the economic reforms and social philosophy of Henry George for many years. The Lincoln Foundation was incorporated in Arizona in 1947.

John C. Lincoln (1866-1959) was a successful inventor and industrialist. He founded the Lincoln Electric Company in Cleveland, Ohio. He was a fervent supporter of the libertarian and free enterprise views of Henry George, and was a major benefactor of the Henry George School of Social Science in New York for many years. In 1946 he founded the Lincoln Foundation, and endowed it with a major portion of his wealth, so that after his death it could continue to promote the ideas of Henry George.

Henry George was a nineteenthcentury American economist who urged that all taxes on buildings, personal property, incomes, production and consumption should be abolished, and that communitycreated ground rent be made the only source of government revenue.

David Simmons, a retired educator and president of Arizonans for (cont'd page 2)

Lincoln Responds "We have had a number of discussions with members of the Arizonans for Economic Justice", said David C. Lincoln, President of the Lincoln Foundation. "I believe the disagreements between us revolve around their belief that we have not been sufficiently aggressive in promoting Henry George's concept of a single tax. We believe it is inappropriate for the Foundation or any of its grantees to act as lobbying organizations. Our method of operation is one of teaching and conducting research. We believe that the teaching supported by the Foundation does concentrate on the ideas expressed by Henry George in his book Progress and Poverty, although it is certainly not as focused on the single tax of land value as are many Georgist organizations."

Mr. Lincoln also said that he is "disappointed to learn that the Arizonans for Economic Justice had filed the petition." He ended with "We must just see how the situation unfolds in the future"

1995 Conference
The 1995 North American
Georgist conference was a big hit with
those who attended. The conference
was held at Holiday Inn, Evanston,
Illinois, from June 29 thru July 4.
Accounts of the conference are in the
July/August issues of Henry George
News, published by the Henry George
School-New York, and in
GROUNDSWELL, published by
Common Ground USA. Lindy
Davies' report in the Henry George
News is very comprehensive. Fone or
write HGS-Chicago (cont'd page 2)

Robert A. King 1910 -1995

Robert A. King passed away September 25th. He was born August 25, 1910. In the late 1930s he attended classes at the Henry George School. Bob helped as a volunteer at the School headquarters, then under the direction of John Lawrence Monroe. It was Bob King who initiated the Henry George Day proclamations by the mayor of Chicago and governor of Illinois. Bob King carried on an extensive correspondence with Georgists throughout the country. He wrote letters-to-the-editor to the major dailies and neighborhood newspapers. Bob is survived by a niece, Rosemary Pittelli.

> Pat Berling 1939-1995

Pat Berling, wife of Clay Berling, passed away October 20, 1995. Pat was born November 23, 1939. Clay Berling is active with the Henry George School in San Francisco. Clay organized the Council of Georgist Organizations in 1979, at the San Francisco Georgist Conference which celebrated the centennial of Progress and Poverty. He served as the first Chairman. Pat and Clay lived in Richmond, California. A memorial service for Pat Berling was held at the Albany United Methodist Church, Albany, California on October 28. Pat and Clay were married September 26, 1992. A second marriage for both, they met pursuing a common interest in soccer. Survivors besides her husband Clay, are Pat's mother, Lucille Alexander a brother Michael, sons stepdaughters, and five step-grandchildren.

CONFERENCE (from page 1) for a CODY.

Highlights of the conference were Dr. Jack Schwartzman's keynote address, "From Thomas Paine to Henry George", Edward Dodson's forum on "The Democratic Imperative", and an "Economist's Bus Tour" of Evanston and Chicago, with shopping and dinner in Chicago's famed Chinatown.

The 1996 Georgist conference is to be held in Ottawa, Ontario, Canada Friday, October 11 thru Monday, October 14th. Members of the Canadian Research Committee on Taxation, the Henry George Foundation of Canada, and the Ontario School of Economic Science are working with the Council of Georgist Organizations under the direction of Vice-President Mark Sullivan on the venue and program.

Council President Drew Harris has appointed Scott Walton and Associates as staff for the conference.

LINCOLN (from page 1.)
Economic Justice, claims that the
Lincoln Foundation gives most of its
revenues to a Connecticut corporation
called the Lincoln Institute of Land
Policy, which has published numerous
books and articles which either ignore
or attack the principles advocated by
Henry George and John C. Lincoln.
The purpose of their petition is to
obligate the Lincoln Foundation to use
its considerable financial assets to
"teach and expound the ideas of Henry
George", as stipulated by Article III-B
of its Articles of Incorporation.

According to Mr. Simmons, the Arizonans for Economic Justice have been engaged in futile negotiations with the Lincoln Foundation for several years to persuade them to teach and expound the ideas of Henry George. The group presented a petition to the Arizona Attorney General requesting that either a receiver be installed to operate the Lincoln Foundation, or that it be dissolved and the Foundation funds be distributed to a new organization made up of people who believe in and are willing to teach and expound the

ideas of Henry George. They point out in their petition that the Lincoln Institute of Land Policy in Cambridge, Massachusets, recipient of the major portion of the Lincoln Foundation's income, stated in its publication "Landlines" of September 1994: "We encourage exchange among people with different interests, experiences and views, and we promote no one point of view. The petition alleges that "Such a policy is contrary to the mandates of the Foundation's Articles of Incorporation.

The petition to the Attorney General also points out that the Lincoln Institute of Land Policy has not only refused to teach the ideas of Henry George, but has repeatedly attacked and repudiated them. For instance, the Institute published in 1990 an 827 page book entitled The Jamaican Tax Reform, which proposed that Jamaica impose a 25% national sales tax, with a 10% extra luxury tax. On page 528 it states that "the goal should be to tax construction fully...Land should not be taxed." This, of course, is completely contrary to the ideas of Henry George which the Lincoln Foundation is supposed to be expounding.

Mr. Simmons pointed out that the Lincoln Foundation and the Lincoln Institute of Land Policy would like people to think that because they talk about land "policy" they are fulfilling the conditions of their charter, but this is manifestly untrue. As anyone who takes the trouble to read Progress and Poverty will discover, Henry George spoke of eliminating poverty and freeing laborers to enjoy the fruits of their labor. He spoke of the injustice of huge fortunes amassed by the owners of natural resources. He said that land value was a socially created value and was the natural source of revenue for government; and that all taxes should be abolished because they took from people what rightfully belonged to them. He predicted that land value taxation would result in an increase in opportunities for everyone to earn a good living. His goal was nothing less than economic justice.

Land & Public Policy Meeting

A conference on Land and Public Policy was held at Bard College, Annandale-on Hudson, New York, sponsored by The Jerome Levy Economics Institute. Conference dates were November 2 - 4, 1995. Professor Kris Feder was conference convener.

Nicolaus Tideman, Professor of Economics, Virginia Polytechnic Institute, was the featured dinner speaker on Thursday, November 2. His topic was *The Special Place of Rent in Public Finance*. Professor Tideman spoke on *The Ethics of Geo-Economics* at the Chicago Georgist conference held June 30 - July 4.

Henry George Day Picnic
About two dozen Georgists
celebrated Henry George Day with a
picnic September 3rd. Chuck Metalitz
and Diane Johnson again hosted the
picnic in their tree shaded back yard in
Evanston. Volunteers who helped at
the 1995 conference were honored as
special guests.

Mental power is the motor of progress.--Henry George

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