## San Francisco to Honor its Prophet at Congress September 2, 3 and 4

AFTER a lapse of fifty years since the publication of his immortal "Progress and Poverty," loyal disciples of Henry George from all parts of the country will journey to the Pacific coast in September to do honor to the Prophet of San Francisco and to discuss plans for pushing forward more rapidly the great movement which he founded. This will be the fifth national conference under the auspices of the Henry George Foundation and the first convention held west of the Mississippi River. It is expected to attract large numbers of western Single Taxers who have been unable to attend previous conventions because of the distance and, while the East will not be quite so largely represented as heretofore, many eastern Single Taxers are planning to make this the occasion for a visit to California which, though always attractive, will have a special attraction to Georgists at this particular time.

With our boasted American prosperity showing many indications of a breakdown and with millions of workers idle, economic questions are again forging strongly to the front and demanding the earnest consideration of thoughtful citizens. Business depression and unemployment will be among the topics which will be featured in the discussion at San Francisco, together with ways and means of bringing most effectively the remedy of Henry George to the attention of the American public.

Mayor James Rolf, Jr., of San Francisco, has accepted our invitation to deliver an address in honor of Henry George at the exercises, which will be held in connection with the unveiling of a bronze tablet to be placed at the spot where the great philosopher carried on his arduous labor of writing the volume which has come to be regarded by many eminent thinkers as the world's most significant economic treatise. Senator Clarence C. Dill, of Washington, and Senator Hiram Johnson, of California, have been invited to address the Congress and it is hoped that one of these distinguished political leaders will honor the Congress with his presence.

Other speakers who are scheduled to address the conference are: Jackson H. Ralston, Lincoln Steffens, Hon. Oliver T. Erickson, Fremont Older, J. R. Hermann, Robert C. Macauley, Clayton J. Ewing, Dr. Mark Millikin, Wm. N. McNair, Barney Haughey, Frederick F. Ingram, L. D. Beckwith, John M. Henry, Rev. Charles E. Snyder, Frank H. Rice, A. J. Milligan, George J. Shaffer, W. S. U'Ren, John B. McGauran, George E. Evans, Carl D. Thompson, Charles R. Eckert, R. E. Chadwick, George Cartwright, S. Edward Williams, John Lawrence Monroe, Bernard Hartley, Edward P. E. Troy, Clarence Todd, William H. Sikes, Percy R. Williams, Charles Lischer, Mrs. Charlotte Smith Sayer, and N. A. Vyne.

British Columbia will be represented by Alexander

Hamilton, of Pender Island, and probably other Canadian speakers will be on the programme. The Committee is still in correspondence with a number of speakers and it is likely that some other prominent names will be added to the programme before it is completed.

Chairman A. J. Milligan of the Convention Committee has been actively at work on plans for several months and has appointed as Vice Chairman of the Committee, George Cartwright and Clarence E. Todd. Edward P. E. Troy is Chairman of the Publicity Committee and has been doing effective work. The members of the Convention Committee in addition to the officers are as follows: L. D. Beckwith, W. F. Burgener, Andrew P. Canning, R. E. Chadwick, Miss Grace Isabel Colbron, Arthur P. Davis, Dr. George W. Eggleston, Hon. Oliver T. Erickson, Clayton J. Ewing, Chas. R. Eckert, Sid Evans, Mrs. Lulu G. Guthrie, Barney Haughey, Bernard Hartley, J. R. Hermann, C. F. Hunt, John M. Henry, Frederick F. Ingram, Gerrit J. Johnson, Grace A. Johnston, F. W. Lynch, Dr. Mark Millikin, John Lawrence Monroe, W. H. Maguire, Jackson H. Ralston, J. H. Ryckman, George J. Shaffer, George H. Sinton, W. L. Sinton, Edward B. Swinney, Mrs. Roswell Skeel Jr., Miss Charlotte O. Schetter, T. O. Thompson, W. S. U'Ren, N. A. Vyne, S. B. Welcome, Waldo J. Wernicke, S. Edward Williams and Harry H. Willock.

The morning and afternoon conferences will be devoted largely to discussions of methods of propaganda and legislative and political policy in the light of the experiences of the workers in past campaigns, and since the movement in the West has featured a number of Single Tax referendum campaigns, there will be many to participate in these discussions who have had extended experience. The social and entertainment features will also receive due attention. The annual banquet on the evening of September 3rd is expected to be a very enjoyable occasion and there will be two luncheons at the noon day periods.

The Clift Hotel, one of San Francisco's newest and finest hotels, has been selected as convention headquarters and all sessions will be held there. The Clift Hotel is not only providing splendid facilities for all meetings but has made special low rates for the benefit of our delegates. Those going to San Francisco at this time will also have the benefit of greatly reduced rates on all trans-continental railroads with generous stop-over privileges and the option of returning over whatever route they may prefer, which will give them an excellent opportunity to arrange attractive vacation tours.

It is just fifteen years since the last national conference at San Francisco which was held under the auspices of the Joseph Fels Fund Commission and in connection with the Panama Pacific Exposition in 1915.

Invitations have been sent broadcast from the Pittsburgh headquarters of the Foundation and full details concerning programme and reservations may be obtained by communicating with Secretary Percy R. Williams, of the Henry George Foundation, Berger Building, Pittsburgh, Pa.

Both Secretary Williams and William N. McNair, of Pittsburgh, expect to make a number of speeches to audiences enroute and will be open for a limited schedule of engagements in California and other western states where their services may be desired.

## Effects of Different Taxes

THE trouble with most of us, including the men we choose to make our laws, is that we fail to study the profound difference it makes in our material fortunes as to which form of property we levy taxes on. As John Z. White once said in addressing one of our local service clubs: "We make a fatal error in our economic life by taxing the wrong kind of property. We tax industrial property and law made property indiscriminately when, as a matter of sober truth the first should be untaxed and the second should bear all our taxes for the simple reason that all the benefits of taxation are reflected in the publicly created value of land. In practice we tax a man if he paints the town red; also we tax him if he stays at home and paints his house white, and we tax him every year until the paint peels off. We tax him if he builds a chicken house; also if he robs one. We tax him if he gets a dog or if he gets a wife."

While Mr. White's statement is made humorously, it conveys a profound and sober truth. He says further and in the same vein: "In making a federal tax return a man requires a lawyer, frequently two—and an expert accountant, and is likely to be found out even then. We teach a boy to tell the truth and reward him in various ways, and when he grows up to manhood give him a tax schedule to fill out, advising him now that the more nearly he tells the truth the more money he will lose. This system, long pursued, will corrupt the morals of any community on earth."

In that brief statement is both the moral and economic justification for saying that all taxes should be levied solely upon the value of that legal institution known as property in land. Consider the difference in effect of levying taxes upon this publicly created value, the value of land, and upon private property created by industry. A tax upon the value of land cannot be shifted. It is the only known tax which stays put. This is perhaps the one fundamental fact in political economy upon which every school of thot is agreed—a tax on land values is the only known tax that cannot be shifted. Neither does such a tax increase the value of land.

But a tax on the other form of property, private property created by industry, does increase price. If we tax cattle the price of beef and milk and hides go up. We can even tax these things out of existence. This principle in practice is well known for if a community in the old days considered dogs and saloons nuisances they lessened the number of both by boosting taxes on them and, the same principle, if carried far enough will tax anything, whether a nuisance or a necessity, out of existence.

So the question naturally arises, why tax anything which is useful and belongs to the individual? We are only fooling ourselves by so doing. The tax on goods, unlike the tax on the value of land, is always passed on to the consumer. To tax useful man-made commodities only increases the price and makes them harder to obtain. It is only by industry that prosperity is possible, so why pass tax laws that lessen industry, decrease wealth and handicap our welfare and happiness? An earned income should never be taxed, for the wealth that a man creates by his own hand or brain is his as against all the world.

On the other hand the state is legally and morally justified in making a man pay for the service it renders him, but never for the service he renders to himself. Police protection, schools, public libraries, paved streets, sewers and all other public services are made necessary solely by the presence of population and the presence of population alone makes land valuable and, consequently adds to its value. All these services which government renders, let it be said again, are reflected solely and nowhere else but in land values.

Here, then, is a great natural reservoir of wealth, publicly created, from which government should draw in payment for services it renders the individual. By so doing the natural order will be maintained and there are no limits to the prosperity and material welfare which would ensue if we were only wise enough to let private industrial property go tax-free while collecting all public revenues from the publicly created value of land. If this were done we would have for the first time honest taxation and honest tax returns, plus an era of general prosperity the like of which the world has never seen.

Editorial, Coshocton, Ohio Tribune.

## An Interesting Meeting on Unemployment

A N Unemployment meeting was held at the new American Women's Association Club, 353 West 57th Street, New York, on the evening of June 16th, 1930. Hearing that Professor Paul Douglas of Chicago University, Acting Director of the Swarthmore Study of Unemployment, etc., etc., was to speak, I stepped into the large auditorium, and seated myself near the door. Mr. Robert W. Bruere, immediately in back of me, listened with deep attention to the speakers of the evening.

A touching account of the havoc played by unemployment, was given by Miss Helen Hall, Chairman of the Committee on Unemployment of the National Federation of Settlements. In her work as director on University Settlement House, Philadelphia, Miss Hall daily sees homes destroyed, health of children undermined, the morale of