

The Henry George Foundation

THE speakers of the Henry George Foundation lecture bureau have responded to a number of calls during recent weeks, addressing audiences in various cities and towns of Western Pennsylvania and Ohio.

President George E. Evans and Secretary Percy R. Williams visited Erie on April 19th on a double mission. The Erie Chamber of Commerce, through its legislative committee, has been studying the Pittsburgh tax plan and called a special meeting of members to hear this subject presented by Mr. Williams, the local newspapers giving the matter rather generous publicity. A Single Tax luncheon, arranged through the active cooperation of James B. Ellery, prominent Erie Single Taxer, was held the same day at the Y. M. C. A. dining room. This gathering was addressed by Mr. Evans and Mr. Williams, who spoke of the purposes and activities of the Henry George Foundation and of the general outlook in the Single Tax movement. Two members of the Erie City Council, Wm. D. Kinney and Thomas Mehaffey, were among those present and participating in the discussion. Incidentally, these members of Council, who are also Directors of municipal departments of government under the commission plan, favor the adoption by Erie of the Pittsburgh tax plan and the Erie Chamber of Commerce is taking a very friendly interest in the idea, there being a possibility of Erie becoming a city of the same class as Scranton in the early future.

On April 21st Secretary Williams addressed the Lions Club of Oil City on "Pittsburgh's Progress in Tax Reform" and on May 14th discussed "The Gospel of Henry George" before the Brotherhood of the Bethany Lutheran Church of Pittsburgh.

Former U. S. District Attorney John M. Henry is now devoting considerable time to speaking engagements. On May 24th he spoke to the Oil City Lions Club on "American Idealism" and on May 31st addressed the Lions Club of Ravenna, Ohio, on "What is the Single Tax?" On June 14th, George E. Evans speaks to the Rotary Club of Ravenna on "The Science of Political Economy" and the same evening will talk to the Lions Club of that town on "Economic Conditions in the Orient." The latter address he has recently given before the Credo and Lions Clubs of Pittsburgh.

Harry H. Willock addressed the Scottdale Rotary Club on May 16th and on May 18th debated the Single Tax with Dr. Francis D. Tyson, Professor of Economics of the University of Pittsburgh, at a very interesting meeting of the Brotherhood of the Episcopal Church of the Ascension, Pittsburgh. Mr. Willock, in his usual forceful manner, made a strong presentation of the fundamentals of the Georgist philosophy and met every point presented by the negative side. Dr. Tyson, while frankly granting virtues in the special taxation of land values as now in operation in Pittsburgh, contended that the political economy of

the days of Henry George had been supplanted by "modern economics." Tyson declared that land, having been capitalized, could not, under the complexities of modern economic life, be treated as distinctly separate and apart from other forms of capital, and that the confiscation of rent was not justified. He favored other forms of taxation, particularly income and inheritance taxes, and incidentally declared that the Single Tax on land values was not a real issue at the present time.

William N. McNair and M. S. Robinson have recently addressed several of the Boards of Trade in the Pittsburgh district, and several speakers have talked to local building trades unions on the Pittsburgh graded tax, resulting in resolutions of endorsement for proposed legislation providing for the extension of this tax system to the levying of school taxes, for which purpose a bill was recently prepared by Attorney Ward Bonsall.

Plans are being formulated for the remodeling of the Henry George birthplace in Philadelphia, with a view to placing it in good condition as well as restoring the old house to its original appearance. The actual work will probably be under way during the summer months.

Secretary Williams is now considering tentative plans for the national Henry George Congress for September 2d and will be glad to receive suggestions with reference to place of meeting, program or any other features. As the birthplace cannot be ready for dedication by September 2d, there is no compelling reason for meeting in Philadelphia this fall, and the field is therefore open. Pittsburgh Single Taxers would be glad to welcome the national convention to their city, but the decision is withheld pending a more general expression from all who are interested.

The Pittsburgh Henry George Club

THE Henry George Club of Pittsburgh, which holds regular weekly luncheon meetings in the Chamber of Commerce rooms, has recently been favored with several visitors from out of town.

On May 13th, Fiske Warren, of Harvard, Mass., journeyed to Pittsburgh especially to present to the Henry George Club the subject of "The Value of the Single Tax Enclave." Mr. Warren related something of the purpose, plan and history of the several Single Tax enclaves and explained how it is possible without legislation to immediately realize much of the benefit of the Single Tax system through community ownership of land and the payment of local taxes out of the economic rent fund collected from the land-holders by the community. Considerable interest has developed among Pittsburgh Single Taxers in this subject and it is possible that steps will be taken in the near future to establish a Single Tax enclave in the Pittsburgh district.

On April 29th, Attorney Ward Bonsall discussed "Some Single Tax Fallacies." This subject, he explained, was not of his own choosing, and the address was not intended as a challenge to the Single Tax. Speaking from the viewpoint of a conservative Single Taxer, Mr. Bonsall questioned the utterances of Henry George at some points, taking a position somewhat at variance from orthodox Georgism. He seemed to see a conflict between the declarations of Henry George for common ownership of land and the Single Tax itself, which he interpreted as preserving private property in land. He also questioned the generally accepted definition of economic rent, and on the ground of the apparent difficulty of determining the limits of economic rent, expressed the belief that Single Taxers should confine themselves to demanding only that the necessary expenditures of government be raised from the taxation of land values, "whether this be less or more than economic rent."

James O'Neal, of New York, editor of the *New Leader* and member of the National Executive Committee of the Socialist Party, spoke at the meeting of May 20th on "Labor in American History." He gave an interesting account of labor conditions, with examples of industrial slavery, as revealed by history at various periods, but stated, rather significantly, that free land on the western frontier had been an important factor in the situation during the earlier period in America.

Among other recent visitors at the Henry George Club were Robert C. Macauley, of Philadelphia, George Edwards of Youngstown, Ohio, and L. R. Bonta, of Kingston, Pa

Ohio Law-Making Has a Dark and Bright Side

OHIO'S Legislature of 1927 adjourned after making 13 new tax laws—all catch-penny devices without reasonable excuse for their existence, and all aimed to throw larger costs upon producers of wealth, costs which will be transferred in time to consumers. They serve at least to support the statement made by a writer for one of Ohio's leading newspapers, that the State's revenue laws, if placed between two covers, would fill a volume as large as Webster's Unabridged Dictionary.

A reaction has set in, however, against excessive law-making at Columbus. The number of all acts enacted by this Legislature is considerably smaller than the mass of laws usually piled up. Many vicious bills urged by well-paid lobbyists for reform faddists were defeated, and three bills to tax bill-boards, amusements and cigarettes were shelved. The Legislature made a \$16,000 appropriation to start the real estate bureau authorized by the legislature of 1925, but Governor Vic. Donahey vetoed it with ridicule. In the closing moments of the session, the real estate lobby pushed through an appropriation of \$69,000 for the real estate bureau, and, to the dismay of

his disinterested friends, Governor Donahey let this become a law without his signature. He has not tried to explain his inconsistency. On the plea of economy he vetoed appropriation bills amounting to \$4,000,000. Among them was one of \$150,000 for the State library, an institution that has been in existence a century and loans books to village libraries. The library will be closed July 1. Needed buildings for overcrowded prisons and for educational institutions were deemed by the governor of less importance than the establishment of a real estate bureau. Great is the power of the real estate boards! Governor Donahey, in vetoing the bill of 1925 for the creation of the real estate bureau, declared himself utterly opposed to it in principle. Although the bill was passed over the veto, he refused to establish the bureau, giving, as his reason, that no money had been appropriated for it. The Ohio Association of Real Estate Boards applied to the courts for a mandamus to compel the governor to set the bureau in motion, but was defeated. When the Legislature of 1927 appropriated \$16,000 for the bureau, the governor again used his veto with great vigor; but he let an appropriation four times as large for the same purpose go through later, and at a time when the State treasury is nearly dry. The secret as to how the real estate lobby finally persuaded the governor has not been revealed.

Something more may be said for this Legislature on the credit side: it repealed 200 old, obsolete laws, some of them made in pioneer days and now having a most ludicrous appearance. This has proved so popular that the Legislature will probably continue the work of searching the statute books for laws to repeal. Single Taxers are calling their attention to the monstrous accumulation of tax laws, and are demanding that the repeal of at least some of them be considered.

Ohio's merchants and manufacturers are beginning to be alarmed over the tax costs thrown upon them by law. The Miller Rubber Co., of Akron, complains that it pays 23 different taxes—\$24 for every \$100 of pay-roll. That does not include water rates and the indirect taxes which are concealed in the prices of supplies and machinery it buys. If the full truth were known, it might be seen that large corporations—and, perhaps, small ones—have a tax cost of one-third of a dollar for every dollar received by employes. This should make the leaders of organized labor thoughtful.

County Auditor John A. Zangerle, of Cleveland, has been publishing impressive articles, giving facts and figures, to show the men of business how Ohio's revenue system works to the disadvantage of producers. It has made a stir in business circles.

Another indication of unrest over taxation in Ohio is given by *Finance and Industry*, a Cleveland weekly, whose issue of April 30 contains an editorial, in part as follows: