

## San Francisco to Entertain Henry George Congress

**B**ELIEVING that the time is ripe for holding a national Single Tax conference on the Pacific coast, the official board of the Henry George Foundation has voted in favor of San Francisco as the meeting place for the Henry George Congress of 1930. The Civic Chamber of Economics, which is the San Francisco Single Tax organization, recently extended a very cordial invitation to the Foundation to meet in San Francisco and has given assurance of active and hearty cooperation. It was left to the executive committee to consider invitations received from Baltimore and San Francisco and, after careful consideration of the advantages offered by both cities, it was thought wise to give the western half of the United States an opportunity to participate more fully in this year's gathering. Baltimore graciously offered to step aside as a contender for this year's convention but it is likely that the Foundation will avail itself of the first good opportunity to meet in Baltimore.

President A. J. Milligan and Secretary S. Edward Williams, of the Civic Chamber of Economics in San Francisco, have both written very enthusiastically concerning the preparations that are already under way for making the San Francisco gathering a great success. It is likely that the conference will convene about the first of September, though the date has not yet been definitely determined. A time either late in August or early in September will, however, be chosen.

It is hoped that there will be a large representation from the eastern half of the country as many will doubtless plan to make the convention trip their summer vacation, the weather in San Francisco being cool and pleasant in the summer and early fall.

Announcement of further plans for the 1930 gathering will be made in the next issue of *LAND AND FREEDOM*.

**T**HE unfortunate man whose mind is continually bent to the problem of his next meal or his next night's shelter is a materialist perforce. He can't get his mind off the grindstone of immediate material needs. Emancipate this man by economic security and the appurtenances of social decency and comfort, and instead of making him more of a materialist you liberate him from the menace of materialism.

—HENRY FORD in *The Daily Princetonian*.

**S**OME day poverty will be abolished from the earth. But that day won't come until we stop being indifferent to it for 50 weeks out of every year. It will come when we worry about it all year long as much as we do now in the last two weeks of December.

—Erie, (Pa.) *Dispatch Herald*.

## Pittsburgh Growing as Land Taxes Increase

**W**HILE there has been no new tax legislation affecting Pittsburgh, the advent of the year 1930 has witnessed another increase in the tax burden falling upon land-values in that city, as all three local taxing bodies have increased their rates for the new fiscal year and these increases affect "real estate" only, which bears the entire burden of City and School taxes and comes pretty close to bearing the whole burden of County taxes. It is true, of course, since "real estate" embraces both land and buildings, that building taxes in Pittsburgh are also increasing at the same time, though not in the same proportion.

Land in Pittsburgh now bears a tax burden of more than  $4\frac{1}{2}\%$  of assessed valuations, though it would be almost impossible to determine just what percentage of the total land rent of the community this figure represents. It is not difficult, however, to discover from the available figures, that more than 26 million dollars of taxes is being raised in 1930 from land-values in Pittsburgh. We are speaking now of the combined taxes levied by City, County and School District, though it must be remembered that the Graded Tax System applies only to the City tax, which represents approximately half of the local revenues contributed by real estate owners in the form of taxes.

Both the City and County have increased their rates this year by one mill on the dollar, despite very vigorous protests from organized bodies of real estate owners, and the Board of Education has made a modest increase of one-quarter mill, making a total increase in land taxes in the one year of  $2\frac{1}{4}$  mills. These increases mean an added burden on buildings also, but the City tax on buildings was increased, under the Graded Tax Plan, only one-half mill as against one mill on land. The respective rates for the year 1930 are as follows:

Governmental Unit	Land Tax per \$ 1,000	Building Tax per \$ 1,000
City	\$26.00	\$13.00
School District	11.75	11.75
County	8.375	8.375
Total	\$46.125	\$33.175

It will be noted that the half rate on buildings applies only to the City tax, so that the total difference between land and building tax rates amounts to just \$13.00. In the year 1913, the last year under the old rate system, the City tax rate for both land and buildings was \$8.90 per \$1,000, so that we find that while the City tax on buildings has increased nearly 50% since 1913, the City tax on land has increased nearly 200%. County and School taxes, of course, show a uniform increase on land