

## Henry George School of Social Science

**M**EETINGS of the School have been held regularly every Friday night throughout July and August and September, at the School's Summer quarters, 2278 Hampden Place, corner of Fordham Road in the Borough of the Bronx, New York City. The meetings were all well attended notwithstanding the fact that no announcements of the meetings were made and no postal notices sent out, as is the case with the Fall and Winter meetings.

A most hopeful and significant sign pointing to the successful outcome of the work of the school is the sustained interest and enthusiasm displayed by the youngsters (College and upper-class High School students) all of whom have been only recently brought into the movement.

An example of this interest and enthusiasm is exemplified in some of the work they are doing: for instance two of the students, William Walter Moore and Robert Clancy, upon the suggestion and under the direction of Mr. Max Berkowitz, Mr. Geigers' able assistant, paid a visit to the office of the Distributing Division of the *City Record* and gathered from the records assessment facts intended to be used both for the purpose of instruction in the School and for the practical purpose of making taxpayers (especially those who properly improve their lands) conscious of the glaring inequalities prevailing in the field of realty improvements in New York City.

Taking Fordham Road, perhaps the most important thoroughfare of the upper Bronx Borough, Moore and Clancy divided the road between them, one taking the north side, the other the south side. Here are extracts from their individual reports. "Bill" Moore: "Our job was to find outstanding or unusual instances of under-improvement of land with relation to land values, and of improvements that greatly exceeded the value of the land on which they stood and which were consequently bearing an unjust relative burden of taxation. Having no previous knowledge of the relative value of improvements to land value, we assumed that a ratio of from 3 to 1 to 5 to 1 in either direction might be considered unusual. We were soon forced to acknowledge our naivete when we observed numerous cases where the existing ratio was from 6 to 1 to 10 to 1. One outstanding case of under-development (and hence unfair tax burden) is in Block 3189 which stretches along Fordham Road from Jerome Avenue to Morris Avenue. The Walton Theatre Corp., Lot No. 1, has land valued at \$640,000 and improvements of only \$60,000, while the adjacent Lot No. 9, belonging to A. Santine, has land valued at \$100,000, and improvements worth \$240,000. It doesn't require any clairvoyant powers to see and understand that A. Santine is being penalized for improving his property and providing a community benefit while The Walton Theatre Corp. is reaping the reward of such im-

provement in the increased value of their land although having erected only a "tax-payer" on their own land.

"If this revelation that some property owners are having their purse strings loosened to compensate for the delinquency of some of their neighbors is not sufficient to dispose those whose pockets are being picked to Land Rent Socialization, then human nature is not what we would like to believe it to be."

"Bill" is a second-year man at Columbia University.

And here is what "Bob" Clancy says:

"Let us imagine a City Clerk whose duty it is to record the values of individual real estate owners in New York City. His duty stops there. Now let us imagine that his duty did not bar him from thinking, nor bore him with the endless figures of the strange assessments that flow mechanically from his pen. If then he looked in the Bronx book in real estate assessments he might find, as I did, in Section 11, Volume 8, Block 3078, that H. P. Clary who owns land assessed at \$6,000 has built improvements worth only \$2,000; that right next to Mr. Clary, Charles Reinecke, who owns land also assessed at \$6,000 has built improvements worth \$39,000. If the clerk thought, as we assumed he could think, could he avoid thinking this strange? His curiosity aroused, he would then find in the same section in Block 3234, Kappa Signia Realty Co. with land worth \$20,000 and improvements \$2,000; W. Hagedorn, Block 3174, land \$175,000, improvements \$25,000; T. Walters, Block 3166, land \$240,000, improvements \$30,000; Lowenthal Bros., Block 3023, land \$70,000, improvements \$20,000; an unknown owner, Block 3234, land \$15,000, improvements \$1,000 and against these under-developments or under-improvements he would find Mometta Realty Co., Block 3233, land \$84,000, improvements \$491,000; Creston Holding Corp., Block 3233, land \$17,000, improvements \$95,000; H. Muller, Block 3059, land \$10,000, improvements \$45,000; Wm. Stone, Block 3113, land \$58,000, improvements \$167,000.

"Still assuming that the clerk was thinking would he not think that somebody is paying for what somebody else is getting, and what would he think when *these* records reached his gaze: Adson R. Corp., Block 3067, land \$16,000, improvements nothing; J. Clarence Davies, Block 3078, land \$15,000, improvements nothing; Oscar M. Riggs, Block 3091, land \$2,400, improvements nothing; Cedar Ave Construction Co., Block 3233, land \$20,000, improvements nothing; W. Samaris, Block 3067, land \$2,500, improvements nothing; Francis H. Sherman, Block 3067, land \$5,000, improvements.—But why go on? By this time the bewildered clerk (for we assumed that he could think) would be wondering what it was all about, and then we could step up to him and explain the Single Tax."

"Bob" is an art student.



Nor does the example of interest and enthusiasm stop with the work of these and other students of the School. To tell about the Henry George School of Social Science and its activities is to tell about its most earnest and indefatigable worker, Mr. Geiger's most able assistant, Max Berkowitz, an instructor in Evander Childs High School who gives continually of his labor and of his substance to make the work of the School a success. Mr. Berkowitz's latest outstanding contribution to the School's work has been a careful research into the figures of the tax records of New York City in all its five boroughs, and an analysis of these figures that should prove of great value to all students of taxation matters, especially to followers of Henry George.

Mr. Berkowitz finds that for the year 1932, New York City is collecting in taxes 240 Million Dollars on taxable land based on a 2.68 per cent tax rate, that the amount of taxable land value in New York is 9 Billion Dollars and that this taxable (assessed) value of land is evidence that at least 480 Million Dollars of land rent is being retained by the land owners.

Thus the annual rent of land in New York City (240 Million taken by government and 480 kept by land owners) is shown to be 720 Million Dollars, while the Budget of New York, admittedly one of the most extravagant in the world, is only 631 Million Dollars.

Any account of the work of the students of the Henry George School of Social Science would be incomplete without a special mention of the most helpful and painstaking work of its efficient Secretary Miss Edith Salkay, a senior student in Evander Childs High School. It may perhaps be not amiss to say that no work is done at the School, whether class or research work, but that Miss Salkay has a part in it and that is better done because of her efforts.

During the Summer, to lend added interest to the work, to vary the monotony of economic study (for even the Georgan philosophy can become monotonous to youngsters in Summer if pursued without variation) and also to broaden the views and deepen the knowledge of the students, Mr. Geiger offered to devote part of each class meetings to talks on various philosophic and scientific subjects, in addition to his talks on Economics and Sociology. What impressed us particularly in this connection was that in their acceptance of this offer of Mr. Geiger, the youngsters insisted that only part of each meeting be devoted to such philosophic and scientific subjects and that part of each meeting be kept always devoted to the Georgan philosophy exclusively. This speaks well for both the youngsters themselves as well as the manner in which the subject is presented to them. This arrangement, of course, applies only to the Summer meetings, as the regular meetings of the School are all devoted to the Science and Philosophy of Henry George.

The School was honored during the Summer by visits from Mr. Spencer Heath of Elkridge, Md. and Mr. Clayton J. Ewing of Chicago, Ill. Both Mr. Heath and Mr. Ewing

delivered most interesting and instructive talks and both expressed themselves as pleased with the work the School is doing.

Classes will be resumed in Pythian Temple early in October and formal notices of the opening meeting will be given by mail about a week in advance.

### QUESTIONS AND ANSWERS

(As promised in the May-June number of LAND AND FREEDOM a Question and Answer column will be conducted in each issue under this department).

*Question:* Is there not a better name, or term, than "The Single Tax" to express our ideas and what we are aiming to do? As I understand it, our proposition is to abolish all taxation and to collect in lieu thereof the annual rent of land. Collecting the full rent of land surely is not a tax. Does not the term Single Tax then cause confusion in the minds of those whom we would convert? In my experience it has conveyed the meaning of both a tax on single (unmarried) men, and a tax on one form of wealth (without distinction as to which) in preference to taxes on many or all forms of wealth. Is there not a more expressive term that we could adopt, that will just tell what it is we mean to do and how we mean to do it? H. B.

*Answer:* This is an old question and yet it is always timely, always in order, and always troublesome. To meet the objections mentioned by H. B. and many others that present themselves perennially, "The Single Tax Party" changed its name at its convention in New York in 1924 to the "The Commonwealth Land Party," and "The Single Tax Review" in that year changed its name to LAND AND FREEDOM.

True the term Single Tax does not convey to the uninitiate "what it is we mean to do and how we mean to do it," and yet many of our public speakers have had the experience after a talk explaining our principles and our methods, and avoiding purposefully the mention of the term Single Tax, to have some one in the audience ask: "Isn't that the Single Tax proposed by Henry George?"

It is perhaps generally known that the term was first used by the Physiocrats in France during the latter part of the eighteenth century; their "L'Impot Unique," and it was used by several writers prior to Henry George. The term is probably so fastened on to our movement by this time that it will be difficult—(if, indeed, possible) for us to completely rid ourselves of it—assuming, of course, that it is absolutely necessary to do so.

The most descriptive term that conveys correctly the thing we want to do that has come to our notice is that used by Prof. George Raymond Geiger in his book, "The Philosophy of Henry George." He speaks of it as Land Rent Socialization. Among ourselves who know that land rent is just "rent" the term would become Rent Socialization and its advocates perhaps Rent Socializationists or "Land Renters."



Anyway H. B. has brought up a very interesting question for discussion and perhaps there are others who have suggestions on the subject. We will be glad (space permitting) to give them publicity.

## Activities of Schalkenbach Foundation

THE September 3 issue of *Liberty* (circulation 2,500,000), carried a leading editorial entitled "Taxes—and How We Hate Them!" which was a straightforward explanation and advocacy of Henry Georges's principles. During an evening spent with Mr. Bernarr Macfadden, publisher and owner of *Liberty*, in the latter part of August, our president, Mr. Charles O'Connor Hennessy, discussed the importance of Henry George's philosophy and economics, and left with Mr. Macfadden a bundle of literature. In this way the friendly attitude revealed in a previous editorial of July 9 was furthered, and the editorial "Taxes—and How We Hate Them!" seems to have been a result. Certainly it is one of the most significant forward steps that the cause has taken in many a day.

A letter was sent to more than 800 Single Taxers upon the lists of the Foundation, enclosing a reprint of the *Liberty* editorial, and asking that a letter be written to the editor, praising his stand and encouraging future discussion of the Georgist viewpoint. We have already received a number of copies of letters which have been sent to *Liberty*, and wish to thank all readers of LAND AND FREEDOM who may have had part in the work, for their cooperation in writing so promptly.

Two thousand five hundred new copies of "Progress and Poverty," a fourth printing of the Fiftieth Anniversary Edition, have been received from the printer's hands. The book has an arresting, artistic jacket done in red, yellow and black, designed to attract the attention of the bookstore trade. The Foundation has always had a considerable contact with bookstores throughout the country, and the field is a large one and, with this new and attractive jacket, together with a special placard for display, we expect to place the book in major bookstores throughout the country.

Mr. Albert Pleydell, son of Arthur C. Pleydell, lamented director of our Foundation, brought to this office, some days ago, a memento of bygone days. It was an album kept by Mr. Arthur Pleydell among his treasured possessions, because it contained the photographs of many of his co-workers in the exciting and active years of the Delaware Campaign." Among those whose photographs appear are: Mr. Stephenson, Mr. Frank Stephens, Mr. Metzger, Mr. Samuel Milliken, Mr. Louis Bland, Mr. Ed. Ross, Mr. W. L. Ross, Miss Katherine Musson, Mary Metzger, Mr. and Mrs. Burleigh, Mary Broughton, Henry Pippincott, Gustav Holle, Mr. Schoemaker, Mr. Chase, Mr. Saylor, Mr. Dick, Mr. Traubel, Mr. and Mrs. Feinberg, Mr. Roller, Mr. McIntyre, Mr. Tadd, Mr. J. C.

Frost, Mr. George Katz, Mr. Dressler, and Mr. Hernig. Perhaps among these names you will find some one you know or knew.

Just to show the worthwhile effect of speaking to friends about the writings of Henry George, we quote the following letter:

"I am delighted to have you send "Progress and Poverty." Thus far my interest has been in the two books somewhat in preparation to "Progress and Poverty," the first one, "Social Problems," the second "The Land Question." Then I began "Progress and Poverty," having borrowed it, but I am so pleased with it, I want to own it.

"My mind has, for years, wished to know Mr. George. One of my very dear friends, Professor Dinkins of Selma, Alabama, has talked to me of this subject." He is an ardent Single Taxer. With sincerest appreciation, I am,

MRS. A. C. MITCHELL, JR.  
Mobile, Ala."

As a result of a letter sent out to Single Taxers and others in an appeal to distribute books or pamphlets during the Summer months, we report that 150 copies of the unabridged "Progress and Poverty" were sold, and ninety-seven other titles, together with more than 1,000 pamphlets. Many of our correspondents, in ordering their books have told us of the special work that they are doing in their own communities. Among those who have been especially active this season are Mr. David Gibson, Cleveland, O., who is helping us to introduce the books in the important bookstores of that city, and Mr. C. D. Kountz, newspaper writer, who has sent out a great amount of excellent publicity for the Single Tax, etc., in the Ohio district. A committee composed of the editor of LAND AND FREEDOM, Mr. H. Benedict and Mr. Oscar Geiger, have been appointed by the executive committee of the Robert Schalkenback Foundation to work with Prof. George Raymond Geiger in preparing his book, "The Philosophy of Henry George," for publication by Macmillan Co.

Proof-reading, annotating and some small rearrangements of the foot notes will be undertaken by this committee, and it is hoped that an early announcement may soon be made of the publication of Dr. Geiger's book.

ANTOINETTE KAUFMANN, Secretary.

## Our French Brothers Busy

COMPLIMENTS of Land Rent Socialization believers in America are well deserved by the French publication, *Correspondence Sociale*. This bi-monthly pamphlet is edited by A. Daude-Bancel, 29 Boulevard Bourdon, Paris. *Correspondence Sociale* is now in its twelfth year. The editor would be glad to exchange copies with other publications. He sanctions reproduction of its contents

It is a well balanced cultural work, with brief observation on the cause it expounds, the mind, the soul and the body in their relation to human acts, very carefully alternated with analyses of current financial problems in Europe, especially Belgium, and brief expositions of some fundamental aspects of the Land Rent Socialization programme.