

Planning Conference in Ghent thirteen years ago, when the latter warned his listeners that they were setting too great hopes on their aims to beautify the towns and get rid of unsanitary and overcrowded conditions, while they did nothing to solve the greater problem of poverty and introduce just taxation.

The intense labour devoted to formulating housing policies was a fruitless filling and re-filling of the barrels of the Danaides so long as taxes continued to be levied on the construction, use and occupation of houses while the land remained exempt from taxation in proportion to its value. Joseph Fels had given examples of the benefits of land value taxation in distant countries but he (Mr. Giannelia) could speak of the successful institution of the system in a country as near as Denmark, which in that respect was offering an example to the rest of Europe. The subsidy policy had been tried in England on a huge scale and its futility had been proved after an extravagant expenditure of public money involving losses that added 258 millions to the public debt. Turning to conditions in Austria, he said that a tax of 2 per cent on the selling value of land apart from improvements not only could displace all the burdens on labour and labour products, the taxes on turnover, on consumption, on earnings and on imports, but would also release industry from the penalties and restrictions that existing taxation interposes between labour and the land, the source of all production.

Most of the speakers at the Conference kept wide of the questions of land and taxation in relation to housing, while some contented themselves with proposals for compulsory purchase, the right of expropriation and the holding of land by municipalities in advance of development. Nevertheless Mr. Giannelia was well supported by the Austrian Union of Land Reformers and by various delegates, including Mr. Peus, President of the Anhalt Diet, and Dr. Arnold Schwarz of Berlin, who also were at the Copenhagen Conference.

THE HENRY GEORGE FOUNDATION OF AMERICA

Last month we were informed that a new organization had been established in America under the title of the Henry George Foundation, the papers received setting forth the aims of the Foundation and the programme of the three days' Congress held in Philadelphia on 2nd, 3rd and 4th September, to celebrate the eighty-seventh anniversary of the birth of Henry George. The sessions of the Congress were held at the Benjamin Franklin Hotel, and a public meeting took place in the Auditorium of the Palace of Education at the Sesqui-Centennial International Exposition in Philadelphia. Chief among the promoters of the new Foundation is Mr. George E. Evans of Pittsburgh, Pa., whose daughter, Elinore, came specially to the International Conference in Copenhagen as his deputy. Mr. Evans is President of the Foundation; Mr. Paul de Moll, Vice-President; Mr. Wm. E. Schoyer, Treasurer and Mr. Percy R. Williams, Secretary. The business offices are at 1306, Berger Building, Pittsburgh, and 205, Bailey Building, 1218, Chestnut Street, Philadelphia. The Foundation desires to enlist a large membership from among all who are in sympathy with the ideals of economic freedom and social justice and who would seek their realization by the abolition of the monopoly of land and natural resources through the taxation of land values as proposed by Henry George. To spread and popularize that economic philosophy it calls courageously for a million dollar endowment fund. It aims also to secure the means to purchase the old home in Tenth Street, Philadelphia, where Henry George was born, so that it be

preserved and "made an historic shrine which may be visited by the thousands of his devoted disciples and by many thousands more who shall learn to appreciate his service to humanity."

It is altogether a worthy if ambitious enterprise, and we await with interest news of its progress. At the three days' Congress held under the auspices of the Foundation much was discussed and many speakers took part. The events included a banquet in honour of Henry George and a memorial celebration at his birthplace. Brief reports reach us in letters from the Hon. Charles O'Connor Hennessy and Mr. Will Atkinson. At the banquet it was announced that more than \$20,000 had been subscribed to the funds of the new organization. Mr. Hennessy could spare but one day from pressing affairs in New York. He attended one of the Sessions where he spoke of the success of the Copenhagen Conference and emphasized the importance of the international movement. Mr. Will Atkinson (son-in-law of Henry George), who delivered the memorial address at the birthplace, writes enthusiastically of Mr. Hennessy's speech and its message of good cheer from friends abroad, adding that the Congress in Philadelphia was most inspiring.

The Foundation has placed in the Palace of Education at the Philadelphia Sesqui-Centennial Exposition a bookstall for the sale and distribution of Henry George's writings and addresses and much related literature. Mr. F. W. Maguire will be in charge of this enterprise till 1st December, and by his order a large selection of suitable publications, including English editions of Henry George's works and a special supply of September *Land & Liberty*, have been sent to the bookstall by the United Committee.

NEW ZEALAND

The *Liberator* (Auckland) of 31st May reports the result of two polls to decide for or against the local taxation of land values that were held on 12th May respectively in the counties of Patangata and Hutt. In Patangata the poll was successful by 407 votes to 103. That county covers an area of 460 square miles; the ratepayers are mainly farmers and in their midst are a number of larger estates in comparatively unimproved condition. In the county of Hutt the voting was 822 in favour of land value rating and 947 against. On the day of the poll the district was swept by a storm of exceptional severity accompanied by a torrential fall of rain. This kept very many from voting who would have supported the proposal. The opponents had the advantage of being well provided with motor-cars and they polled their full strength despite the storm. Another handicap to the advocates of the proposal was that a new borough has lately been formed at Upper Hutt at the northern end of Hutt Valley. In that place are many small ratepayers who would have given solid support to land value rating at the poll, but being included in the new borough their votes were lost.

We welcome receipt of the new and informing "Local Authorities Handbook" of New Zealand, the first issue of which (for the year 1926) has been sent to us by the publishers, the Census and Statistics Office of the Dominion. We find here most valuable and exhaustive facts concerning the assessments and taxes in all the local governing areas of New Zealand. The pages on the "Rating on Unimproved Value," giving the results of polls, are particularly informing. The statistics throughout are admirably arranged. It is interesting, for example, to turn to the figures for the County of Patangata, which has just adopted land value rating. The valuation of the land (capital value) apart from