

WILL AIDS 'SINGLE TAX'

Bulk of Estate Given to Teach Henry George's Theories

CLEVELAND, July 9 (AP)—The will of John C. Lincoln, founder of the Lincoln Electric Company here, leaves the bulk of his estate to a foundation to promote the "single tax" theories of Henry George. The value of the estate was not revealed.

The document makes some bequests to his wife, Helen C., and a son, John Gladde Lincoln of Wadsworth, Ohio. Most of the remainder of Mr. Lincoln's property is left to the Lincoln Foundation, Inc., of which he was president.

Mr. Lincoln was 92 years old when he died May 25 at Scottsdale, Ariz., where he had lived for the last twenty-five years. He asked that the portion of his estate left to the foundation be used "for the purpose of teaching expounding and propagating the ideas of Henry George as set forth in his book 'Progress and Poverty' in such a manner as the board of directors may deem best."

Henry George, a nineteenth-century American, held that land was the only true source of wealth and thus the only valid tax source. Mr. Lincoln wrote several pamphlets and books espousing the single-tax theory.