

for economic ground rent. This lot was formerly the site of the town jail; but the jail was demolished, and built elsewhere. Thus the town had a lot which could be leased under the Enclave Law. No citizen of the town has objected to the leasing of this lot; and the validity of the Enclave Act has not been challenged.

Undoubtedly, some students of municipal government hoped that the passage of the Enclave Act would enable Collierville to conduct a noteworthy experiment by leasing lands for "the single tax" on land values and abolishing municipal taxes on the improvements.

Experience has proven, however, that the Act has had a tendency, thus far, to defeat the purpose of acquiring land at tax sales; because the effect of the Act has been to stimulate and compel the prompt payment of municipal levies.

Cities and towns in America, faced with the problem of wide-spread delinquency, might find the Collierville experience interesting. Collierville, at least for the present, has found an effective way of combating and preventing tax delinquency. The Enclave Act has served notice on all property owners in Collierville that they must pay their taxes—or the town will take these lands over at tax sales, and lease them to those who want to use them, granting exemption from municipal levies, on improvements placed on leased lands to stimulate such use.

Economists have frequently asserted that a tax on land values would compel the owners of land either to use the land, or turn it over to those who would use it.

It remained for Collierville to demonstrate, through its experience under the Enclave Law, that the possibility of the town taking tax-delinquent lands, and turning them over for use by others, would exert a tendency in the same direction.

I PROPOSE to beg no question, to shrink from no conclusion, but to follow truth wherever it may lead. Upon us is the responsibility of seeking the law, for in the very heart of our civilization today women faint and little children moan. But what that law may prove to be is not our affair. If the conclusions that we reach run counter to our prejudices, let us not flinch, if they challenge institutions that have long been deemed wise and natural, let us not turn back.—PROGRESS AND POVERTY.

MEN like Henry George are rare, unfortunately. One cannot imagine a more beautiful combination of intellectual keenness, artistic form, and fervent love of justice. Every line is written as if for our generation.—ALBERT EINSTEIN.

PEOPLE do not agree with the teaching of George; they simply do not know it . . . The teaching of George is irresistibly convincing in its simplicity and clearness. He who becomes acquainted with it cannot but agree.—LEO TOLSTOY.

Baboondoggling

EVIL days are falling upon our proud, old State of Massachusetts with the acceleration of snowflakes in a snortin', New England nor'easter. A very tense, serious situation confronts our Intellectuals. To wit:

This day's issue of the esteemed *Boston Traveler* displays a half-page advertisement embodying profound and portentous possibilities. To speak bluntly, the Massachusetts Federation of Taxpayers advertises a significant remark to the effect that the aforesaid taxpayers are of the second order of mammiferous animals in Cuvier's system. 'Tis further boldly advertised that the Hon. William S. Conroy, Senator from the County of Bristol, has publicly made the aforesaid allegation which classifies the parties of the first part as being in "the second order" (supra).

It is necessary to submit the foregoing terminology—as is—in order properly to present the crisis in a manner understandable to our cultured compatriots who dwell in the Harvardian stratosphere of thought.

The Hon. Senator is alleged to have styled the taxpayers as "baboons" in calling his shots.

Upon reading the Federation's quotation of the Senator's allegation, we were obliged to seek out the meaning of the factory-town term "Baboons." It appears that such things are of the genus quadrumana. The Italian equivalent is that of "Babuino." In the French equivalent it is discovered that the Physiocrats pulled a fast one on the Italians by merely switching the last four letters, thus—"Babouin." Evidently the mere switching of letters is sufficient to forestall an Italian charge of plagiarism. In either event, however, we are informed that such Italo-Franco terms of endearment have been applied to the four-handed animal because of "its resemblance to a babe."

By this time it may be clear to the reader as to why the Massachusetts Federation of Taxpayers has taken umbrage at the Senator's remarks.

With masterful mean, the duly constituted representatives of the Massachusetts Federation of Taxpayers submit proof of their dissimilarity to the quatuor (four) manus (hand) specie. To wit:

In the upper right-hand corner of the advertisement there appears a photo of a so-called "Baboon." No other photos appear in any other part of the advertisement neither (pronounced nyther) two, four nor six-handed. In respect of "proof by comparison," one might jump at the conclusion that a telling point in legal evidence had been neglected. It is opportune to point out, at this time, that photographs of the Massachusetts Federation of Taxpayers are entirely unnecessary. The writer hastens to assure all and sundry that for four years he sat as a member of the Great and Honorable General Court of the Commonwealth of Massachusetts—during which time hundreds, thousands, tens-of-thousands o

Massachusetts taxpayers passed in review before his dreamy eyes; mass taxpayers milling with—mulling about—"the Legislature in its wisdom;" at no time—in no instance—did an actual baboon appear before any legislative committee, nor take the time and opportunity to listen to House debates.

Other evidence, largely circumstantial, is printed in the advertisement, however, further to disprove the allegation of baboonity. Again to wit:

(1) "The Massachusetts tax bill has risen to the appalling figure of ONE MILLION DOLLARS A DAY."

This single, simple fact should be proof enow! Shouldnt it? I ask ya! Whoever heered tell of baboons boon-doggling themselves with a milyun-bucks-a-day tax bill? 'S preposterous!

(2) "The State is reaching into your pocket, or bank balance, for THIRTY-FIVE DIFFERENT KINDS OF TAXES every year."

Laugh that one off! Why, 35 million baboons could never think of 35 diff'runt kinds of taxes in 35 milyun years! It requires Bay State, complex, intellectuality to create such complex tax methods. Point 2 for the plaintiffs.

(3) "Between 1920 and 1933 State governmental expenditures took a rise of 58 per cent—and they are still on the way up. The budget is still ballooning."

Didja ever hear of baboons "ballooning" a budget? Really, it should be needless to submit further proof of the dissimilarity between the Massachusetts Federation of Taxpayers and the "second order" (supra.)

(4) Finally, let it be known that the Massachusetts Federation of Taxpayers "is made up of local taxpayers associations from more than 200 cities and towns from the Cape to the Berkshires."

Mere numbers clinch the evidence. Again and again to wit: 200 associations, averaging 250 membership, total 50,000 victims from the several million inhabitants. I'm tellin' ya—there couldnt possibly be 50,000 baboons in Massachusetts. Such boons to population would have been obvious long before now, in our 300-year social development with its culture, eclat, succes d'estime, prestige, lustre, dignity, locus standi, eminence, deification, magni nominis umbra, etc., etc.

Your honor, the plaintiffs rest.

P.S.—The baboon's face, in the photo, bears an injured air. He may resent the implication. Our Sec-a-try of State has received no remonstrance, as yet, from the Baboon Ministry. Diplomatic circles are tense.

THOMAS N. ASHTON.

HOW can a man be said to have a country where he has no right to a square inch of soil; where he has nothing but his hands, and, urged by starvation, must bid against his fellows for the privilege of using them?—"Social Problems."

Announcement: International Conference

LONDON, SEPTEMBER, 1936

WE are able to make the preliminary announcement that the International Union has decided to convene—The Fifth International Conference to Promote Land Value Taxation and Free Trade which will be held from September 1 to 4 this year, 1936, in London.

At its meeting in September last the Executive of the Union had given general approval to the idea of holding the Conference in London this summer but an important detail was that of the financial resources to bear the necessary expenses of preparation. The Finance Committee to which the matter was referred have been placed in the fortunate position of surmounting this initial obstacle, and this by a special donation received "for Conference purposes" by a prominent and generous supporter of the Union. The question remained—shall the Conference be organized for this year or next? and the unanimous decision was in favor of 1936.

A determining factor in the choice of date for the Conference was the holding of the Annual Henry George Commemoration at the same time, for which of course the most appropriate day is September 2.

Membership of the Conference is open to all who accept and approve the objects of the International Union—to stimulate in all countries a public opinion favorable to permanent peace and prosperity for all peoples through the progressive removal of the basic causes of poverty and war as these are demonstrated in the writings of Henry George. The Conference Membership fee will be ten shillings and members of the Union are invited to help in ensuring the success of the Conference with any special donations they feel free to give.

The Executive of the Union held a special meeting on March 4 to consider and plan the details of Conference arrangements.

Notice of intention to take personal part in the Conference should be sent to our offices, 94 Petty France, London, S.W.1. For those who are unable in any event to come to London, the roll will be open for honorary members and we urge every absent sympathizer to associate himself or herself with the Conference in that way.

Meanwhile we ask that this announcement be reprinted by all journals, in every country, devoted to Land Value Taxation and Free Trade so that intimation may be given to their readers and invitation conveyed to all with whom they are in touch.—Land and Liberty.

THE multitudes in the cities and towns of the country are being taxed savagely on their foodstuffs to provide money wherewith to bribe the farmers not to produce foodstuffs freely.

JOHN W. OWEN, in December *Atlantic*.