

the Henry George News

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For the Principle's Sake

by ARTHUR W. ROEBUCK, Q.C.

IT IS now more than seventy years since I first read *Progress and Poverty* by Henry George and "saw the cat," to use an oldtime expression. And so it makes me happy as the senior member of our senior Legislative Assembly, to extend to all our distinguished visitors the freedom of all Canada.

But let me warn you that my welcome is not entirely disinterested. We have in this country great problems of progress and poverty. We are in boom times, and yet there are many "pockets of poverty," natural resources are held by private owners for more than they are presently worth and are therefore unused or insufficiently used, and unemployment and poverty result. We have the cry of the dispossessed on one hand and the curse of unearned wealth on the other. I know that you have similar conditions in your country and I am also aware that you and you only have the answers, and we in this country sorely need your help.

I speak as a Parliamentarian when I tell you that the most vexed question which puzzles the Parliament of Canada is the problem of taxation. The exactions which we have imposed on the taxpayers have grown to fantastic sums, and the astronomical figures are steadily growing. Our taxation carries off the profits of industry and thus in-

The tributes from this esteemed barrister at the conference banquet in Montreal are intended for all Georgists who are devoted to these principles. The Honorable Senator Roebuck, who through a long life has supported Henry George's cause with integrity and purpose, is greatly respected and universally admired.

hibits the growth of industry which might otherwise absorb the unemployed. Our protective tariffs injure our foreign trade and our excise taxes increase the cost of living. Taxation generally has so increased the cost of production, when added to the exactions of skyrocketing land values and ever increasing rent, that we are faced with the question of how long the burden can be carried without creating a major depression.

And yet the demand for more governmental services continues necessitating further increases in taxation, which raises the further question as to how soon we will reach the point of diminishing returns. The problem is recognized in our governing circles and so the Parliament of Canada somewhat recently appointed a commission to study and report on the whole subject of taxation.

Our Commissioners spent four years studying the multitudinous ramifications of our complicated system of taxation. They spent \$3 million of public

money trying to find out what to say and they have recently produced a report which is seven inches thick by actual measurement. It is so voluminous that few have time or patience to read it.

The length of the report is to be expected in view of the fact that the commission commences its inquiry with the declaration that the fundamental principle of taxation is "ability to pay." That is one which no successful highwayman could ignore. Who ever heard of a footpad or a burglar operating in the absence of loot? That is the principle of modern taxation generally. It is no principle at all — but the absence of all principle.

Apparently it did not occur to the Commissioners in their four years of hard thinking, that the taxpayer should pay to the government in proportion to the governmental benefits received by him. That is the rule in all honest business. No store would set its prices on the basis of the customer's bank account. In most shops you pay for what you get.

Now had the Parliament of Canada really desired to learn about taxation and had it sought advice from any one of the tax experts who sit about this table this evening, how clear and prompt would have been your answer. You would not have needed four years of study at a cost of \$3 million of public money to find out what to say and your report would not have been so long as to be unreadable.

You would have told the Parliament

that the only honest principle of taxation is payment in proportion to the benefits received, and you would have pointed out that the value of governmental benefits received is correctly gauged by the value of the land occupied.

You undoubtedly would have told us to abolish taxes which injure business, promote the monopoly of natural resources and create depressions, unemployment, poverty, slums and misery. You would have told us to levy our taxes upon land values, thus forcing land and other natural resources (land covers them all in our phraseology) into use, promoting industry and curing unemployment, poverty and the housing shortage.

That is why I said we in Canada need your help, you teachers of economic wisdom and common sense. If we could only transfer the knowledge we have now, what a change we could make in the welfare of our people. Sometimes we expect too much. We're trying to change the rules that have been in effect since time immemorial, but we are making some progress. How pleased Henry George would have been if he could have known that the thought expounded here was principle for the principle's sake.

Senator Roebuck was introduced on July 29th by Joseph S. Thompson of San Francisco, president of the HGS, who also continues to serve loyally at a noble age in the school which functions on several continents to expound the principle for the principle's sake.

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The Henry George News, published monthly by the Henry George School of Social Science, 50 E. 6th Street, New York, N. Y. 10021, supports the following principle:

The community, by its presence and activity, gives rental value to land, therefore the rent of land belongs to the community and not to the landowners. Labor and capital, by their combined efforts, produce the goods of the community—known as wealth. This wealth belongs to the producers. Justice requires that the government, representing the community, collect the rent of land for the community purposes and abolish the taxation of wealth.

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Young City — Young Assessor

JOHN TED GWARTNEY is the assessor who, at age 26, was appointed by Mayor S. James Clarkson of Southfield, Michigan to succeed the chief assessor who helped him bring in the taxation reform that has attracted wide attention. Every year the tax on land values is reviewed and raised. As a result this has become the fastest growing city in the U.S. (incorporated in 1958). Speaking at the annual conference of the HGS, the new assessor said the population has doubled in the last decade from 35,000 to 70,000, and 500 major corporations have chosen to build there.

Mayor Clarkson, after his recent election to a fourth term, found Ted Gwartney in Dr. Irene Hickman's county assessment department in Sacramento. He had earned his bachelor of science degree at San Diego State College and received a certificate in real estate from the University of California at Los Angeles, where he majored in appraisal. While a student in San Diego he was awarded the Real Estate Board's scholarship for three successive semesters by reason of interest in real estate and educational attainments.

During the three years when Mr. Gwartney had a position as appraiser with the Pioneer Savings and Loan Association in Los Angeles, he was a class instructor at the Henry George School of Economics and Social Science there, a member of the board of directors and president of the national alumni group, he is frequently called on to address service clubs and community groups.

When he left the West Coast for his two-year appointment in Michigan he said, "I am devoted to a career in the field of assessing. I believe that equal-

ity and fairness of assessment are necessary to a progressive free society, and I propose to work for exemption of personal property and improvements and a greater degree of equality in assessing." He believes the day will come when the tax will be on the land, because land value is representative of the value of the community service, and taxing land values is the most equitable method of spreading the cost of community service.

The man who is probably the youngest assessor of a major metropolitan area, says he's looking forward to combining much of the knowhow in California with methods already in use in the young, progressive city of Southfield. Map books will be one of the first orders of business, replacing the present system which is confined to legal descriptions. He is opposed to taxation of personal property and improvements, but he feels that an auditing system will at least make it more equitable.

Answering a question that is frequently asked, Mr. Gwartney says Michigan law provides that assessments be made at not more than 50 percent of market value. However on each of their tax bills will be noted the full cash value of the property, with land and improvements listed separately. Through the introduction of a sales ratio, assessments will be checked against sales to insure precise evaluation. The staff of the assessor's office in Southfield numbers 17, of which 9 are appraisers. There are about 25,000 parcels of land to be assessed in this city which is a suburb of Detroit.

The principles of the new city assessor were known to Mayor Clarkson to be in harmony with those of Henry George. They are based on the concept

of market value and are concerned not so much with use as exchange value. Since market values are of chief importance, how do they keep up with this rapidly changing factor? They already have the prime essential—land value maps. The assessor believes every city should use these and he urges students of Henry George to encourage this practice in their home communities. To keep abreast of shifts in the market, a letter is sent following every transfer of property to ask what price was paid. Usually this information is readily given, and it is then correlated into a sales ratio study. If there have been any under- or over-valuations these show up quickly. It is the kind of information that helps assessors correct their mistakes.

Southfield does not at present have separate tabulations on the tax bill for land and improvements, but in the future they will. There are plans to computerize the annual reassessment as it is done in Sacramento, where 6 IBM machines do the work of thousands of people. The new assessor has many other aims and ideas too and will make a strong effort to get much of the unused land in the city on the tax rolls at higher figures.

Reclaim Slum Areas

Mr. Gwartney believes Georgists should start to take positions on things about which they are well informed, especially since it is clear that many officials in search of answers to outrages such as the riots which Detroit and other cities have suffered, are woefully lacking in directives. His suggestion would be to reclaim devastated city areas by the effective use of land value taxation. Every issue, he believes, is a land issue.

Since everyone at the recent conference in Montreal probably knew that this young man had been spirited out of Dr. Hickman's office to take his

present Midwestern post, it was natural that there should be much interest in the Sacramento news. Dr. Irene Hickman was a speaker at the school's annual conference in St. Louis last year, and her strong championship of George's principles has been recorded not only in HGN but in many other publications of much wider influence and in hundreds of feet of newspaper print. Furthermore, said Mr. Gwartney, she makes speeches nearly every day in and around Sacramento. These are all in a sense teaching sessions, because she has never thought of herself as a politician and has never changed her highly individualistic approach nor lost her saving grace of composure and amusement.

A vast amount of publicity has emphasized her insistence that the California constitution be upheld in regard to the 100 percent assessment of land values. It took the full force of the state's highest court to patch together an excuse for continued deviation from this, for no better reason than that the constitution had never been adhered to on this issue and the breach was now legal.

All is not lost however, for the 100 percent assessment is not as important as another factor—equalization. What *is* essential is that all assessment should be at the same rate—and with her untiring efforts Irene Hickman is bringing this fact to the people's understanding. Steadily she is campaigning for legality, equity, justice and sanity. She has already conducted a review of Sacramento County assessments, adding substantial land values and subtracting much from improvement values due to depreciation. Many residents of that large county are now aware that their houses are assessed at 20 percent of market value whereas slums may be taxed at a mere 8½ percent, and huge tracts of vacant land held out of use may get off with as little as 1 percent—and they see that their cities are los-

ing millions of dollars in revenue which they are called on to pay.

But naturally there has been strong opposition and even some talk of an attempt to recall Dr. Hickman from office. To do this the opponents will need 31,000 signatures to their petitions and they must also propose a replacement for the incumbent. In the noticeable absence of such a candidate Dr. Hickman helpfully proposed Jack Hickman, her husband—and he presented himself at recall headquarters offering to cooperate in any way he could. When some of the recall advocates said rather than vote for Jack Hickman they would vote for Mickey Mouse, the latter was also promptly

suggested by Dr. Hickman as a substitute.

Ted Gwartney's appearance at the HGS conference was very welcome and encouraging, especially because of his early success which may open the way for others in a somewhat neglected field. He is emphatic in urging that high school and college students who have a talent and a conviction in this direction should study assessment techniques and become specialists. With a growing necessity across the country for trained planners and assessors, there will be a shortage of professionals. And advanced students of Henry George gain the preliminary knowledge which should place them well.

The Living Influence of Henry George

The Mayor of Chicago, Richard J. Daley, in recognition of the 128th anniversary of Henry George's birth, issued this proclamation honoring the "American born author, economist, orator and philosopher."

"Whereas his writings and lectures won for him the commendation and respect of scholars and statesmen from his time to the present day, providing inspiration for other economics texts; and whereas educators, students and business and professional people will hold special programs in his honor on that day to urge their fellow citizens to re-examine his books for answers to today's problems; I proclaim September 2nd Henry George Day in Chicago."

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In Pittsburgh, a city that played a leading role in recognizing the efficacy of George's principles, the Mayor, Joseph M. Barr spoke as follows to members of the National Commission on Urban Problems on June 10th, during hearings on property taxation and land values:

"It is virtually impossible to indicate with any certainty what effect Pittsburgh's unique plan of graded taxation has played in the rebuilding effort. I believe that the graded tax plan, which as you know taxes land at double the rate of buildings, has generally helped to encourage the improvement of real estate, especially the building of large commercial office structures. I also believe this system has been particularly fair and beneficial to homeowners. It is generally felt that most of the fine structures erected through private enterprise and investment as part of the renewal program are benefited by the lower tax rate on buildings.

"Based on our experience of the past 20 years, it is clear that the graded tax has not served as a deterrent to new building and development, but whether it provides an incentive can best be answered by the scores of private developers who have invested so heavily in the future of this community. In one respect the graded tax plan has suffered by the failure of land assessments to keep pace locally with building values. Suffice it to say that the law is generally accepted in this city — and there has been no significant move for its repeal or its intensification."

Good News for Nobody

by ARCHIBALD McCOLL

THE Government of Canada appointed a tax commission of accountants and clerks with no previous experience in the study of taxes or the science of political economy. They knew a lot about putting figures on paper but not about producing wealth, goods or services. This was known as the Carter Commission on Taxation. (See also page 1).

The Government did not need to appoint this commission to tell them what was right and wrong with taxes. The voters could have done that. They built in Ontario a beautiful life of freedom—freedom from too much government—freedom from police state methods and freedom to go to work and produce at will. The Canadians of more than a century ago built thriving towns without resorting to income, sales or transportation taxes.

But the Carter Commission would tear down all that. It gives rubber stamp approval to income tax, sales tax and all the bad forms of taxation that were saddled on us by governments in a hurry to "catch the war profiteer." Canadians hoped to be rid of these nuisance taxes when times became prosperous—and never before were times as prosperous as when the Commission was appointed. There were more people than ever to pay off our national debt, to produce goods and services, to use our railways and make them pay, and to find wealth in this tremendously rich land of ours.

Prattling radio commentators have been making instant decisions that the Commission's report will get even with rich people, big companies and farmers (the most taxed men in the country), and therefore it is good. Good for whom? As a working farmer I can see that it will produce only depression and poverty for everybody. I see a lot

"Arch" McColl, an engineer who has helped to build bridges in many parts of the world and now has bought a farm in Ontario, visited the annual conference in Montreal and spoke briefly on the state of the Canadian economy. The *Miramichi Press* (Chatham, N.B.) published a long, critical report by Mr. McColl on the work of the Carter (tax) Commission. His views are reflected in this excerpt.

of jobs lost for union labor in steel and construction. In agriculture only small or no income subsistence farmers will avoid being seriously affected because they have nothing anyway. If there could be a man found whose income is only from stock dividends, he would benefit from tax credits, if he still has any dividends being paid. There are very few of these people in Canada.

The saving for a man earning \$4,000 a year would be about \$47 on his income tax, but he would lose much more in sales taxes, rents, or prices of land, if the report is implemented. The wet blanket thrown on business initiative would be so great that more likely the man earning \$4,000 a year would lose his job and live on unemployment insurance or welfare.

The schemes for taxing insurance are impractical. As all provincial governments have plans in the making to replace the insurance companies in the field where insurance is compulsory, taxes on life insurance are a tax on savings or protection and are added to the cost—another burden on people.

The six volumes, whether French or English, printed in 100,000 lots by the King's printer, will be consigned to the waste paper baskets by the end of the year—except for a few in the filing cabinets. The entire report will be condemned by students of political economy as a proposal of nothing for anybody, except more taxes, less work, no trade and no progress.

The Peril of Disobedience

by ALEXANDER M. GOLDFINGER

TO ALLOW man to co-exist with his fellow man in peace, rules of conduct are necessary, and order is essential. There must be a criterion by which to judge how far one may go in safety. Anthropologists have found that in different cultures such rules vary widely. They have a common goal—to encourage men to live and let live.

In my younger days I was fascinated with the study of man from primitive beginnings to our own age. I soon discovered that in practically every culture man realized that his was not the supreme power to assure his life and well-being. As a reader of history inevitably I was drawn to the inception and development of religions, extant and extinct, and I was struck not with the differences but with the similarities in basic conception.

The Ten Commandments were principally to restrain men from harming their fellow men, the perspective being that all men are similarly endowed by a power vastly superior to human power and thus human conduct should merit approbation and not opprobrium.

There is order in the universe, but what we term natural laws are not in reality laws. Humans have observed that invariably and without exception sequentially certain happenings occurred following certain other happenings, and that the sequence or consequence of a given cause in turn frequently became the happening or cause of another consequence. Only in our lifetime did man discover what has existed in nature over millennia: the energy released in the splitting of an atom or the fusion of a molecule.

But man did discover and accept that this causal relationship in nature makes this an ordered universe, and if happenings or causes can be isolated or controlled the consequence can often

This is abstracted from a longer address at the HGS annual conference under the title, "The Development of Natural Law." Mr. Goldfinger is a lawyer with offices in Newark, and dean of the New Jersey Henry George School.

be predicted. Thus the fission of the atom and its release of energy was predicted before man succeeded in releasing atomic energy. These causal relationships, when they are discovered and accepted, we therefore refer to as natural laws.

It has been said that it is better to obey a bad man-made law and try to change it than to disobey the law, thus causing disharmony and chaos. Frequently laws conceived in benevolence and motivated by a desire to benefit mankind have opposite results, since some factors not known or considered in law-making are present. Such a law is the desire of legislatures to make certain that everyone receives a wage enabling him to live with a certain standard of comfort, and so it enacts minimum wage laws. The end result sometimes is that unemployment increases since no employer will willingly employ a worker who does not produce or earn the higher minimum wage established by law.

The conception of government-made laws which permeated the Anglo Saxon culture was directed toward making certain that lives and property should be made secure, to prevent fraud and pestilence. Otherwise government was to refrain from interference with the lives and decisions of its people, thus insuring the greatest degree of liberty. It was limited by checks and balances to prevent encroachment upon the liberties of individuals, and under such limited government the British Commonwealth and the United States became the foremost peoples of the earth

in productivity and high standards of living.

My professional studies were in the field of law, the history of law, the ethics of law and the need for and the application of law. The history of law discloses man's search for ways to resolve conflicts. Men inevitably come into controversies with others, or with their rulers or with the state. In more primitive days these controversies were resolved by force of arms, but in the course of time order succeeded chaos by the evolution of laws which determined their rights and obligations.

The lawyer had confidence that when confronted by a client's problem, if he did not know the precise answer, he knew his law books, could look up a line of similar cases and know how the law regarded one or another course of conduct, and thus he was truly a counsellor of men.

Particularly in the realm of relations between the individual and government, the lawyers trained in the Anglo Saxon culture were on firm ground. In England and Canada the common law or compilation of the body of law; and in the United States the federal and state constitutions; permit lawyers to advise thus far you may go, but to go further is contrary to the law. Today, I regret to say, lawyers in the United States no longer can tell their clients with assurance how far the law will go in protecting them.

The Constitution of the United States which limited and set forth specific powers to be exercised by the federal government, has been made so elastic under the so-called General Welfare clause of wide renown, that until a matter reaches the highest court no lawyer and no client knows what ultimately may emerge as law. No matter how wisely they have been conceived, laws have not accomplished their goal of encouraging men to live and let live.

We then realize that regardless of

the necessity for guideposts of conduct among men there are "natural laws" by which men must abide or ill consequences will encompass them.

As Henry George so wisely observed, "before men can live wisely and well, they first must live." That brings us into the field of economics, the satisfaction of human needs and desires from the scarcity of the environment. And it is in this field of economics that the need to comply with natural laws becomes so evident. Violence and wars will not cease until men realize that they cannot repeal or amend natural laws and cannot with compunction violate them.

We agree with Henry George that man seeks to gratify his desires with the least exertion. The least exertion may seem to be accomplished by stealing from another that which his labor has produced, and we may trace most of the violence in the world to this aim. But while theft appears to accomplish the satisfaction of desires with the least exertion, its result is the expenditure of much more exertion and treasure to prevent aggression and violence.

We then may accept the truth that men can increase the satisfaction of their desires by equality of opportunity, by division of labor, cooperation and free exchange of goods and services. But this realization will come only if we recognize that when natural laws are violated we are in dangerous territory.

Henry George recognized the necessity of compliance with natural laws particularly in the production and distribution of goods and services, and we who follow him must keep the torch burning as a beacon for advancing civilization. As our influence becomes more evident we should take heart and newly resolve that what we labored for and sought shall not diminish but ultimately must motivate men and nations for their own good.

Homeowners for Lower Taxes

IF YOU speak to people about under-assessments, maybe they will agree and do something, maybe not. But if you point out that an injustice is making their tax bills higher they may become interested. After more than a year spent in preliminary work, Dr. Samuel Scheck and Gerald Schleicher, two instructors in the Henry George courses, now have very workmanlike tax maps of portions of Nassau County, Long Island, complete with pertinent data. These were demonstrated and explained in a conference address by both members of the "team."

Using these maps they can show first that it is not quite true that "there is no more room" or that their county is overbuilt. Several large parcels have gone unnoticed—these tend to be very lightly assessed while the bulk of the population is grievously taxed at an unusually high rate. People in Nassau County are ready for tax reform.

Mr. Schleicher tells interestingly and well the step by step process which has brought them through to positions of leadership. Their main purpose is simple, they want to show how to raise more money so the taxes can be lower, not only for owners of homes but of businesses.

This activity, which the men call their hobby, got its impetus when Eugene H. Nickerson succeeded in having all the vacant land in the county reassessed. With these figures readily available the two Henry George enthusiasts took it from there. They are fortunate that this county can furnish small tax maps—half the areas in New York, including the adjoining Suffolk County, does not have them. By use of these maps, greatly enlarged, they can demonstrate to an audience how a tax rate now set at 15 percent could go down to 7.9 percent with a con-

structive tax reform based on proper reassessment of vacant land.

This ground work started when the two men selected a test area of approximately one square mile with well diversified land use and proceeded to make up a tax map with assessment figures which can be viewed for comparisons. Assessment employees were cooperative, and real estate companies in the area, who list each plot accurately, were also willing to share their figures. They have now formed HALT, the Homeowners Association for Lower Taxes, and are trying to incorporate it. Under this banner they hold public meetings to show neighborhood groups and others, how much money is involved, and how much is paid in tax bills because of under-assessed vacant land that is lightly taxed. It gives audiences something a little more practical to think about, and people at all levels come to see the inequities growing out of land speculation.

The New York state constitution provides for assessment of land at the same proportion of full value as buildings. The proportion of full value, it was stated, does not matter as long as it is the same for land and buildings. In Nassau County this proportion is one-third of full value. While it is true that old buildings are worth much more today than when they were built, it is primarily the land that has zoomed in value. One two-acre plot was listed in April 1966 by real estate agents at \$18,000 and in February 1967 it was \$10,000 higher. Land can be estimated at 130 times as much as it sold for in 1945 (Levittown) whereas the cost of producing a house is only about 30 percent higher. So the difference in the selling price of the house is generally the difference in the cost of the land, not the building.

HALT wants to see assessors in the

county reassess all the land at one-third of market value as the constitution demands. Equalization and value are key words. The same proportion should be maintained for land and buildings, and fortunately in this county they are listed separately. Value is more important than use in approaching land assessment. If a man chooses to plant cabbages on his land or even keep it idle, he may do so, but if the land is zoned for industrial use he should pay taxes accordingly. There is no reason for his paying lower taxes for growing cabbages, since he could at any time sell his land or use it himself at the utility for which it is zoned. The homeowner's land assessment is not reduced if his house burns down.

If the work of teaching at the Henry George extension in this county seems to have been slighted, think not so. Interested persons who show some comprehension of the subject are invited to come to the Fundamental Economics classes taught by Sam Rubenstein, the new director. Sometimes he appeals to new students by exposing the paths their tax dollars are taking.

Dr. Samuel Scheck, whose name is well known to Georgists around New York headquarters for his patient pioneering efforts, regards this idea as a Henry George gem with many facets. If George's principles are true, he says, they should work right here and now. In Nassau County, when students ask what they can do, the answer is "come and help us." They may distribute information to neighbors or call them together for an evening's perusal of a tax map — and the first thing you know they're learning a little about Henry George's theories and the law of rent without knowing it.

There is evidence now in several parts of the country to show that taxation is not as formidable a topic as people used to think. The excitement in California proves that people can

get aroused and informed about an unglamorous subject that is no longer dismissed as being too technical. Formerly economics in general was a study avoided by women and regarded as dull, but by curious coincidence it was primarily the support of women that gave Dr. Irene Hickman her startling victory in Sacramento.

How can all this affect you who are reading this message?

Dr. Scheck reiterates what others have said—make inquiries at your assessing agencies. Inquire as to whether land value maps or assessment figures are available for public use. If not, find out why not. See if improvements are listed separately from the land. This was a basic step inaugurated by a few of the stalwarts during Henry George's lifetime. Where this separation exists it can often be traced to such a source. Once its importance is understood it helps vastly to clarify one main issue—the fact that negligence in assessing unused land results in a gift from all homeowners to non-productive holders who will be enriched by the presence and efforts of the growing population.

Dr. Scheck, like Mr. Schleicher, says their aim is solely to teach the people that land is routinely under-assessed in relation to improvements. These men, now that they are able to see the early fruits of their efforts, rather enjoy being the proving ground for this cause. Other workers can use their tax maps, they say, but it would be better to make your own if they're not available in your assessor's office.

Their field work has revealed that most assessors are not professionals but laymen doing part-time work, hence a good student of Henry George could know more about this subject than those holding office.

Death and taxes are inevitable. The founders of HALT say just as doctors are working to increase longevity, *they* are working to reduce taxes.

Katimavik in Montreal

MONTREAL, city of lights, politeness and charm, was a perfect host to the 1967 annual conference of the Henry George School. From the first glimpse of EXPO 67 as the plane circled over at night, to the last cordial handclasp, the time was spent in pleasant ways and places. More Georgists responded to this conference call than to any preceding one—the estimated attendance was 178.

The Eskimo word for a gathering is Katimavik, and this year it was at the College Jean de Brebeuf, which sounds best when properly pronounced in French. Until the arrival of English speaking HG visitors, French was clearly the predominating language. Laurie Mannell, Toronto director, was the one who stayed up latest to welcome pre-conference midnight arrivals, although others who willingly forfeited hours of sleep were our beloved Strehel Walton of Montreal, and the helpful conference "computers," the Bianco sisters—Roma and Neva, of New York, who are graceful and skillful specialists.

Most visitors lived in the college dormitory and came down to the conference for a recommended BIG breakfast (good for getting through the day at EXPO). In the program arrangement there was the informality that freedom loving Georgists prefer—and much sharing of ideas was accomplished in small groups rather than in lengthy meetings. Congratulations to the planners for condensing these into a shorter time.

Registration took place on the eve of July 26th and a preview of Canadian hospitality was indicated in pleasing films from the Province of Alberta. "Arch" McColl entertained also with a provocative discourse on Canada. Other Montreal leaders and representatives who received visitors and an-

swered the questions everyone wanted to ask about EXPO, were Harry Payne, president; Ben Sevak, Al Wells, Anne M. Wylie, Ruth Hilling and Chris Markland.

Thursday and Saturday were purposeful days, with meetings that clicked off pretty much on schedule. First, on July 27th, HGS extension directors discussed the problems which engage their good humored interest each year, with Philip Wallace of Jamaica, W.I. presiding.

After lunch chairman George Collins, Philadelphia director, introduced (John) Ted Gwartney, the youngest chief assessor of a metropolitan area, Southfield, Michigan (page 3). This was his first appearance at an annual HGS conference and we hope there will be many more. From New York, to tell of their very worthwhile "hobby," were Gerald Schleicher and Dr. Samuel Scheck (page 9), and welcome as always was Mitchell S. Lurio, Boston director, whose new and original method for determining the amount of groundrent was a feature of the August HGN.

A buffet supper was served at the college for convenience, and there followed a splendid report by Dr. Geoffrey W. Esty which you read in capsule form last month. Dr. Esty is president of the New Jersey extension at Newark, and Alexander M. Goldfinger, who spoke next, is the dean of the same extension (page 7). Then all were invited out into the gentle summer evening to see the beautiful City of Montreal, especially the Cathedral of Notre Dame—impressive and awesome.

What is variously called rain, showers, or mist, was present at dawn on Friday, our greatly anticipated EXPO day. "Never mind," said the radio commentators, "don't let a little shower

keep you away from the fair—take your bumbershoot.” EXPO is alluring and well organized. Native Canadians conspire to make visitors at ease in the city and at the fair. There are few guards or controls, for none are needed. What one sees at EXPO are long unprotesting lines, symptomatic no doubt of man’s docility. People stand, sit, chat and shuffle along in a curvy maze that may not terminate for hours. Was it worth it, someone may call out later. Usually the answer is yes.

Film making reaches a new dimension at EXPO. There are screens of all sizes and shapes. One popular pavilion shows simple images exploding to an enormous height and repeated on a vast floor screen far below—the subject is the doleful and tangled web of man’s labyrinthian existence. You also hear music produced electronically and see kaleidoscopic color with hallucinatory effects. Is this the message of “Man and his World?” The “blow-up” with blurry outlines, exaggerated out of all proportion, accompanied by a-tonal sounds, suggests, according to one pavilion theme, that “we are at once the freest and the most fettered people of all time.” Most unforgettably however the great continent of Canada emerges soaring and singing, in a spectacle produced by Walt Disney, whose greatness will not soon be repeated.

International Expansion

Saturday: all back together again in a round-table discussion with HGS directors, refereed by William Buhr, Assistant to the Director, Robert Clancy, at New York headquarters. Later there were Reports of Progress, with Harry Payne as chairman paying generous compliments to speakers who outlined the international activities. Ilse Harder, International Secretary of

the New York HGS announced that *Protection or Free Trade and Social Problems* in German, long out of print, are being republished by the Schalkenbach Foundation, to serve the growing number of German *Progress and Poverty* graduates. A German newsletter has been started for the purpose of drawing together the various students in New York and abroad who take the course in German.

Matthew Ossias, also of the New York International Division, said 1200 inquiries had been received for the correspondence course in the present year after a small notice appeared in a newspaper in Haiti. Though the course is offered in many countries, in French, Italian and Hebrew, the small country of Haiti seems to have responded more eagerly than any other. The course is free, but a small charge is made for those who wish to correspond by airmail. A newsletter is published in French and there is also one in Italian. Advertisements appear in the most prominent newspapers in Rome and other European centers. A new modern translation of *Progress and Poverty* in Italian will be ready in a year or so, and the condensed version in Hebrew is in constant demand.

William Camargo, Head of the Spanish Division at New York, named several persons who had studied Henry George and been trained at headquarters, who had returned to South or Latin America to become teachers. Volunteers are also very helpful in promoting the correspondence course abroad. Extracurricular activities include a newsletter and gay social events. Schools in San Juan, Santo Domingo and Colombia continue to attract interested students. New extensions are planned in San José, Costa Rica; Guayaquil, Ecuador; and Arequipa, Peru.

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Freedom — The Only End, by F. McEachran, has been translated into Swedish (Frihet-det enda Malet), and published by Natur och Kultur, Stockholm. The original edition, in English, is available at \$3 a copy from the Henry George School, 50 East 69th Street, New York, N. Y. 10021.

PREC

Noah D. Alper of St. Louis, founder and president of the Public Revenue Education Council and popular HGN columnist of Brief Cases, brought a message such as we have come to expect from this long-time worker in the cause to which he is dedicated. He wants to bring about a change in the teaching of taxation, in and out of schools, from a study of taxes enacted by legislatures, to a study of sources as revealed by economic science.

In its program of education, PREC points out that few people are confused as to the difference between a pump and a source. The question is then raised as to whether a tax is a pump or a source. Many economists and public officials refer to taxes as sources of public revenue — whereas taxes are in the nature of pumps. When people are forced to consider which pumps (taxes) to use instead of which sources, a confusing situation arises.

From a study of public revenue we know that if we take more rent for public use the price of land goes down, and if we take less rent the price of land goes up. On the other hand, if we tax products and services more we make them scarce and the price goes up, whereas if we tax these less their price goes down. By use of this knowledge we can show people that they have the power to make the price of land, products and services, higher or lower. It follows that we can make it easier or harder for people to make a living.

When it becomes clear to labor and capital that we can increase productivity and raise both the wages of labor and the rewards to those who provide capital, there is no longer any doubt that what is good for one is good for the other.

Miss V. G. Peterson, Executive Secretary of the Robert Schalkenbach Foundation, New York, has promised

a written report for a later issue of HGN. Dr. Edith McBrady, President of the Henry George Woman's Club in Chicago, brought news of what this solidly set up club accomplished during the year, and this always leaves us wondering why there could not be more women's groups affiliated with the HGS. The Chicago club has now become departmentalized and offers a varied program, much of it being directed toward the school. Contributions to worthwhile causes totaled \$422.

The banquet on Saturday evening was at the Queen's Hotel where the annual conference was held 15 years ago. A fair number from that conference were present for the 1967 visit. A warm and heartfelt tribute was paid to Strethel Walton, for many years director of the Montreal extension and now its dean.

Joseph Thompson of San Francisco the school's president, was the well loved toastmaster. He introduced Robert V. Andelson, Ph.D. of Auburn University, Alabama, whose provocative address was condensed in last month's HGN. It was a rare privilege to hear next that public figure whose presence in the Henry George movement has meant so much to its followers on both sides of the border, Arthur W. Roebuck, Q.C. (page 1). Although both the Senator and the Chairman boldly confessed to being 89, they endowed this memorable evening with a quality of greatness that we love and respect and shall long cherish.

Sunday was evaluation time and also checking-out time. Those who joined the post-conference session under direction of John T. Tetley of Newark, expressed their pleasure and a few suggestions for the future.

An unscheduled panel of three speakers then brought views mainly touching on the disastrous riots that were mentioned many times each day in Canadian news reports. Robert Tide-man of San Francisco said that local

governments can be used to solve problems of the slums, although much education is needed. Just as school and irrigation districts were formed, why not form local districts under state law for residents of slum areas? A special assessment district could levy taxes on the land and use the revenue for recreation, job training and other essentials. This would be a stimulus to the use of land and there would be more employment. If we keep using federal money, he said, land prices will remain high.

Benjamin F. Smith of Grand Rapids also wants to get the land prices down but he says local government has lost control and he insists on a federal land tax with uniform assessments and strong-arm assessors. On an individual basis he advocates friendships that may help to obliterate the boundaries which he believes are rigidly drawn between neighborhoods.

Robert Benton said, "we couldn't believe it when we heard the news Sunday morning." Everyone thought Detroit unions, schools, offices and factories were well integrated. His earnest words carried conviction when he said, "we must do all we can to try to avoid

such a thing in the future." He says high city and state officials know a good deal about the land value tax which has been proposed as a remedy, but they do not want to have it discussed. He suggests bringing this to the attention of "lower men on the totem pole" such as councilmen or assessors. Perhaps eventually LVT will be tried if only because everything else has failed. He visits friends in poor neighborhoods and finds some persons with no jobs living next door to colored factory workers with \$8000 yearly incomes, and this is one part of the problem. He advises more people to get acquainted with the living conditions in the areas which through fear and terror are rapidly becoming "ghettos."

Good to remember is the Sunday afternoon visit to the home of Strehel Walton, 4278 Dorchester Street, West, which is also the address of the Montreal extension. From there most enthusiasts departed for another look at EXPO 67 and Man's World. But in the terminology of well seasoned Georgists we seem to recall that "the earth is the Lord's."

SAVE THE SCHOOLS WITH LVT

The United States Commissioner of Education, Howard Howe II, told members of a conference on Urban School Planning at Stanford University on July 10th, it was time for them to "dream a bit, not about what kind of city school we want, but about what kind of city we want." City schools have not been able to adjust to the population problems. Now they must pay attention to neglected matters like the tax policy and multiple use of land and buildings. As a start the state legislatures would have to cooperate by allowing cities to alter the present structure of property taxes, he said. The present system discourages improvement of valuable land and the city loses tax revenue which good housing would bring. He quoted as an authority for this view a feature by P. I. Prentice of New York in the April 1967 "Nation's Cities." The Commissioner made a plea for multiple use such as a school in a building combined with business and/or residence facilities, and one which would be in use both day and night.

Raymond Moley also referred to "three-dimensional building" and the report in Nation's Cities when he said (Newsweek, August 21), "private investment for urban rebuilding can be attracted by modifying our tax system to encourage new construction and higher land use . . . this emphasis on a change in assessments is being accepted by planners, architects, public authorities and economists."

To the Directors, With Love

PHILIP WALLACE, the director from Kingston, Jamaica, W.I., was the first chairman at the annual conference in Montreal on July 27th. He introduced various extension directors and guided the discussion entertainingly, especially when he referred to a committee as "a group of the unwilling, set up by the unable, to do the unnecessary."

James Ramsay, now director of the Alberta extension in Calgary, has found that city hospitable to his views, and he has won a surprising amount of newspaper recognition for the Alberta School of Economic Science. He has also been welcomed on radio and TV, and has conducted two-hour TV interview programs in which students from his classes sometimes participate. Another Alberta resident, Wilbur Freeland, spoke of the Western Provinces as being free of municipal debt. "They want to be *with* you and have a deficit like other people," he said, "but now more than ever," with new oil lands having opened at Rainbow Lake, there is "an embarrassment of riches." This is the famed area of Canada where, in 1905, Sir Wilfred Laurier reserved mining resources for the government.

The California gold coast was well represented by Robert Tideman, Executive Secretary of the Northern California extension, with headquarters in San Francisco. He was hailed by his colleague in Los Angeles as the most envied money raiser, having received in donations more than all the other extensions combined during the past year. Mr. Tideman said however that there was no secret or mystery about this, "it just works automatically." A good deal of thought has been given to preliminary efforts in past years, but now members of a volunteer board routinely invite people to renew their contributions. "Just get the machinery

going," he said, "and watch the checks come in."

Bob Tideman was asked to go on radio and TV 12 years ago to discuss topics of special interest, and his reputation has grown so that he is invited to speak and to write a regular newspaper feature as often as his time will permit. He says the ideas for the extension activities come from the enthusiastic workers who keep him deeply involved in the new things they want to try, such as a series of three TV programs, at a cost of about \$7,000 for each 1½ hour show. These have been very successful and have been repeated several times. Help in financing this was offered by the Lincoln Foundation.

Harry Pollard of Los Angeles said he has been trying for years to find a way to reach the student population and faculty. His latest approach is through a publication for the "In Group."

Meanwhile Mr. Pollard has gained wide radio and TV prestige and is called on frequently for special reports in addition to regular features such as a "Dear Harry" letter program, a "British Press Review," and others. He seems to be on the air continuously. Recently someone asked him what he was doing the 2½ hours one day when they didn't hear him.

He stresses the importance of having graduates take up the work of the extension — "the Alumni Group must learn to take off by themselves." He uses graduates as often as possible in his radio programs, and this helps to acquaint the public with the work of the school. He frequently calls on San Francisco Georgists for interviews, and talks with Irene Hickman and others in positions of prominence help to get the basic economics course on the air.

On the first day of the conference he demonstrated an efficient way to intro-

duce Ted Gwartney of Southfield, Michigan to members of the press. Several columns of news about the HGS programs resulted. It has been suggested that at future conferences a workshop be set up to help others prepare news releases.

George L. Collins reported on Philadelphia activities and showed a large card that had been displayed in subways and busses to advertise classes, with good results.

Loral D. Swofford of St. Louis has completed a course which was given five mornings a week in the Sanford Brown Business College. It covered *Progress and Poverty*, *Protection or Free Trade*, and other selected areas of college economics.

Robert Clancy, New York director, held two special meetings at which various extension problems and case histories were analyzed. All directors benefited from these discussions even if no "final solution" was given.

Laurie Mannell was a busy official conference host from Toronto, but he offered a brief report, as did John T. Tetley of Newark, Mitchell S. Lurio of Boston and Robert Benton of Royal Oak, Michigan.

Stanley Rubenstein, director of a new extension on Long Island, told of his plans to work with schools and institutions in forming classes and filling lecture engagements. Another new extension is planned for northern New Jersey, headed by William D. Buhr.

Sorely missed were Ivan Dailey of

Ohio and Mrs. Dailey who died in an auto tragedy enroute to the conference in St. Louis last year, and George Menninger of Chicago who also suffered from an accident before his death. How grateful we were for the presence of Mrs. George Menninger and George, Jr., who brought with them the spirit and memory of this loyal family.

Representing San Diego in the absence of director Roy Davidson, was Henry B. Cramer, a member of the board, and Mrs. Cramer. Sometimes it seemed as if we saw the familiar figure of Sidney Evans, whose contribution and encouragement meant so much. Mr. Davidson stayed home to teach a basic economics class in which one student is a member of the city planning department. On July 27th Mr. Davidson talked on the telephone to radio station WLCY in St. Petersburg, Florida with moderator Bob Ruark.

Although Miami's director, Raymond Abrams, was not present, Robert Clancy, New York Director announced that the 1968 conference would be held at Miami Beach in July.

Three months later, September 8th to 14th, 1968 the International Union Conference will meet at Caswell Bay, South Wales. It would be helpful if those who would like to go to that conference would send their names to the International Union for Land Value Taxation and Free Trade, at 177 Vauxhall Bridge Road, S.W.1, England. This would not obligate anyone but would indicate the probable number of visitors.

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