The Incentive Taxation Committee of California (1960) of which he is a director, is enjoying a reputation for vigorous action in the field of property tax reform, with the result that there is now a great deal of acceptance and understanding of its objective among legislators. Bulletins are published from its year-round office in San Diego, and a paid staff attends to correspondence and sends speakers around the state. Through the activities of this committee residents are being made aware of the need for reform in the property tax, and the amendment ACA 20 embodying this is being studied

with increasing hope of approval.

Mr. Evans is also the secretarytreasurer of a homeowners association conceived in 1961 offering tax relief to the group of "orphan children" who are now being discriminated against in taxation, namely the homeowners. This organization will try to build up voting strength among its members who will pay dues of \$12 a year. The Statewide Homeowners are starting with offices in Los Angeles, San Francisco and San Diego, with six paid workers. Various experimental methods will be used to recruit members and arouse interest.

Fairhope High School Winners

RUCE EVANS, Jr. of Fairhope, Alabama, director of the Fairhope extension of the Henry George School, taught economics classes last term at the Fairhope High School and School of Organic Education, with a total of 34 students. Many of them wrote contest essays of 1000 words on the subject "Employment in a Single Tax Economy." A committee of three, with C. W. Arnold as chairman, found a longer time than usual was needed to decide on the winners among these alert students.

The first prize of \$100 was awarded to Phil Porter Dyson, and he receives an additional \$100 a year for the next three years if he goes to college. The second \$100 went to Sally Lege; with James Michael Ottinger winning \$75; Nancy Brown, \$50; and Allan Hoffman, \$25.

Mr. Arnold, chairman of the Educational Committee of the Fairhope Single Tax Corporation, said the essavists showed with remarkable clarity that shifting taxes from wages, personal property and buildings to land would inescapably promote industrious activity in all phases of man's endeavor, resulting in rapidly expanding business, fast increase of employment, and, if fully applied, would eliminate involuntary unemployment and poverty. The young authors seem to have grasped the fact that these benefits can be realized within our present framework of laws to promote freedom in private enterprise without submitting personal freedom withering hand of socialism. "This," he said, "is the true beauty of the single tax philosophy."

The instructor, Mr. Evans, is constantly amazed to find that his high school students show understanding of economics which college graduates often fail to grasp. He remarked jocularly that after the awards were made he cornered the five winners and demanded a 10 per cent cut of their

"easy money."

One of them responded promptly, "Mr. Evans, you spent several hours teaching us that it is unjust to tax either labor or initiative."

When this rejoiner was told to the student's father next day, he replied that the instructor had them "thinking single tax."