

The sand is land, and the water too, at Miami Beach where Georgists will splash through an idyllic holiday and conference next July 3-7, at this modern hotel, the Barcelona.



Two From Wisconsin

THE University of Wisconsin is publishing two new books bearing on land and its taxation. One is *Property Taxation—USA*, edited by Richard W. Lindholm, and the other is *Extractive Resources and Taxation*, edited by Mason Gaffney. Both developed out of symposiums sponsored by the Committee on Taxation, Resources and Development (TRED), the Gaffney symposium having been held in 1964 and the Lindholm symposium in 1965. TRED is an outcome of college exploratory work initiated by the Robert Schalkenbach Foundation, and is composed of professors and economists from various colleges, governmental offices and private agencies.

Property Taxation—USA, a colloquy of 25 economists, covers a historical survey of the property tax, the problems of assessments, the current standing of the property tax and its potentialities for the future, and proposed reforms.

Emphasis is given to land. It is noted that the property tax was once primarily a tax on land, evolved into a general property tax, and may develop back into a land tax again.

A chapter on Henry George by Reed

R. Hansen gives a fair account of George's analysis and single-tax proposal — and then unaccountably starts criticizing public ownership and control of land, as though this is what George wanted! But Professor Hansen at least winds up by citing land value taxation as worthy of serious attention in urban renewal and other problems.

Many other aspects of the property tax—including special situations such as natural resources, railroad property, etc.—combine to make this a valuable, informative, and encouraging book. Priced at \$7.95, it is being offered as part of a special sale by the Henry George School (see next page).

The Gaffney book is more technical and dwells on a particular aspect of land and its taxation—that is, natural resources, such as oil, minerals and timber. The questions of maximizing incentives, obtaining adequate public revenue from these sources, and yet maintaining sound policies of conservation, are explored in a series of studies by fifteen economists. The editor, Professor Gaffney, expresses gratification that this difficult and inadequately explored subject yielded a considerable amount of agreement—and he focuses

attention on the issue of recouping for the public the rent of lands superior to the margin. An interesting appendix is a reprint of a 1914 article, "Rent Under the Assumption of Exhaustibility,"

by Lewis H. Gray. This book, published at \$8, being somewhat specialized and technical, is not included with the specially priced items, although individual orders will be taken.

Something Is Stirring

Here are two significant books that show the growing influence of Georgist ideas in the academic and business worlds.

ECONOMICS OF THE PROPERTY TAX by Dick Netzer. An important survey made for the Brookings Institution by a New York University professor, who concludes that an increase in land value taxation is called for as a significant improvement, and its beneficial effects are cited. Paperback, 326 pp. Price \$2.50.

PROPERTY TAXATION — USA edited by Richard W. Lindholm, published by the University of Wisconsin. The findings of a symposium which included Professor Mason Gaffney and Paul Alyea, who wrote a book on the single tax colony of Fairhope, Alabama. It contains valuable data, a chapter on Henry George, and special subjects such as assessment figures, natural resources, railroad property, tax exemptions, etc. Clothbound, 315 pp. Price \$7.95.

Special Price \$10 for

← Both Books

Plus This Super-Bonus

MY LIFE IN TWO WORLDS by Francis Neilson. A two-volume epic of a remarkably versatile man who lived in England and America, and who distinguished himself in the theater, in politics and in journalism. Among famous personalities mentioned are Winston Churchill, Albert Einstein, Nellie Melba, and a magazine, the first Freeman, which is still remembered in literary circles. Little known information about the Georgist movement makes this literary masterpiece of special appeal to Georgists. This \$10 value free with your \$10 purchase of the two new books.

Send your check, with your name and address and zip code, to the Henry George School, 50 East 69th Street, New York, N. Y. 10021, and request the three titles listed for the special price of \$10. (The Netzer and Lindholm books may be ordered separately at the list price).

URQUHART ADAMS

It is with regret that I have to announce the passing of a long time Georgist, Urquhart Adams of Peace River, Alberta, who died in his sleep on September 26th. He will be remembered by most readers of *The Henry George News* for his letters and his "Alice in Wonderland" stories.

He was a tireless worker for the Henry George principles. He taught courses in Edmonton and started the school in Jamaica. He wrote thousands of letters to newspapers and friends, and corresponded with people all over the world. To them he brought the word — the word of justice and humanity. Small talk was unknown to him. He talked only of great ideas.

Urquhart was born in Moscow, Idaho and came to Alberta as a young man because this province at that time was a single tax province. His loss will be deeply felt by all of us.

—J. Wilbur Freeland

Philip Wallace, director of the Jamaica, W.I. extension at Kingston, will be married on December 9th to Miss Joyce Laird.