

of Canadian and American Single Taxers, and several prominent speakers representing the Dominion will participate in the programme. While the committee is still at work and has not yet completed arrangements, the following tentative programme, which is subject to possible modifications or additions, will give an idea of the scope of the discussions and the calibre of the speakers who have been invited to address this year's gathering.

### THIRTEENTH ANNUAL HENRY GEORGE CONGRESS

TORONTO, CANADA

SEPTEMBER 7, 8 AND 9, 1938

#### WEDNESDAY

- 9:00 Registration.  
Chairman: J. H. L. Patterson, President, Single Tax Association of Canada.
- 10:00 Address of Welcome—Mayor of Toronto.
- 10:15 George E. Evans, President of Henry George Foundation of U. S. A.
- 10:30 A World Survey—Miss Margaret E. Bateman, Montreal.
- 11:00 Appointment of Convention Committees.
- 12:30 Luncheon.

#### AFTERNOON SESSION

- 2:00 Chairman: Anna George deMille, President, Henry George School of Social Science.  
Progress Report Henry George School of Social Science.
- 2:30 The Parent School—Frank Chodorov, Director.
- 3:00 Extension Department—John Lawrence Monroe, Field Director.  
Canadian Extension—Ernest J. Farmer.
- 3:50 Discussion.

#### EVENING SESSION

- Theme: The Unshackling of Business.  
Chairman: John Anderson, Montreal, late Vice-President, Standard Brands, Limited.
- 8:00 Chairman's Remarks.
- 8:15 Why Single Tax Should Appeal to Business—Charles H. Ingersoll, President, Manhattan Single Tax Club, New York.
- 8:45 Music.
- 9:00 International Trade—R. J. Deachman, M. P., Ottawa, Ontario.
- 9:30 Discussion.

#### THURSDAY

##### MORNING SESSION

- 10:00 The Disastrous Results of Taxing Buildings—Harold S. Buttenheim, Editor *The American City*.
- 10:40 Slum Clearance and Housing in Canada—Hon. Norman M. Rogers, Ottawa, Canada, Minister of Labor.  
Discussion.

##### AFTERNOON SESSION

- 12:30 Luncheon for Trustees and Advisory Commission of the Henry George Foundation.  
Chairman: A. C. Thompson, Toronto, Ontario.
- 2:00 Conference on: How to Interest Businessmen.  
(a) A. Laurence Smith, Detroit.  
(b) Percy R. Williams, Pittsburgh.
- 2:40 Discussion.

##### EVENING SESSION

Theme: The Simplification of Government by the Single Tax.

Chairman: A. C. Campbell, Ottawa, Ontario.

8:15 Harry Gunnison Brown, Professor of Economics, University of Missouri.

8:45 Music.

9:00 Discussion.

#### FRIDAY

##### MORNING SESSION

- Chairman: Clayton J. Ewing, Chicago.
- 10:15 Report of Committee on Organization—Col. Victor A. Rule.  
Discussion.  
Report of Resolutions Committee.  
Discussion.

##### AFTERNOON SESSION

- 2:00 Trip Through the Island Lagoon.

##### EVENING SESSION

- Theme: Single Tax, the Key to Employment and Comfort.
- 7:00 Banquet.  
Chairman: J. H. L. Patterson, President, Single Tax Association of Canada.  
Address: Hon. Peter Witt, Cleveland, Ohio.  
Music.  
Address: Hon. A. W. Roebuck, K. C., ex-Attorney-General of Toronto.

## Local Land Value Rating in Sydney

IN the September-October issue of LAND AND FREEDOM, there appeared an article by our good friend, Fred Cyrus Leubuscher, in which he referred to taxation of land values in Australia and New Zealand as follows: "In a small way the plan is being tried in Sydney, Australia, and in New Zealand, but cannot have lasting results until at least building and improvement taxes are entirely repealed." This has resulted in a series of letters between Mr. Leubuscher and Mr. A. G. Huie, editor of the *Sydney Standard* and representing the Henry George League of Sydney, N. S. W. The letters contain valuable statistics covering twenty-three cities in New South Wales, which are too extended to print, but which we have placed on file. They cover such items as population—land values (capital) rates levied, reductions and increases, and also some industrial figures showing the nature of manufacturing.

Mr. Huie states that since 1907 in thirty cities outside of Sydney all local taxation has been on unimproved land values only and that Sydney has collected her local revenues in the same way since 1916. There are, however, certain exemptions such as government lands, school lands and property of religious bodies, and "these have increased all too rapidly." They now amount to 15 per cent of the total and the ordinary ratepayers are "overrated" to make up the difference. With this exception it would look as if New South Wales has, for local purposes, the straight Single Tax. However, the levy is on a capitalized or selling price basis, and whether the whole ground rent is taken or whether all improve-

ments in the land as well as on the land are exempted, is not clear. Mr. Huie does not say whether the effects expected by Georgeists are realized.

In his side of the correspondence, Mr. Leubuscher goes to some length to prove that a higher percentage of land values taxation obtains in New York City than in the cities covered by Mr. Huie's reports. With the masses of figures we are quite puzzled. It would seem to us that any city which exempted all improvements from taxation must automatically collect all of the ground rent. If this is so in New South Wales it is good news indeed. However, there are the rates other than for local purposes which cover the rate differentials and it is probable that some or all are assessed on improvements. We would like to hear more about it because from his reports we agree with Mr. Huie that "New South Wales is the greatest example in the world of applying Henry George's principles for raising local rates or taxes from land values."

## Elements of the Housing Problem

"LABOR Must Demand Better Housing" is the title of a short article in the *International Molders' Journal* for April, 1938, part of an address by Robert J. Watt, American Labor Representative of the International Labor Office, Geneva, at the National Public Housing Conference.

There is no doubt that since labor produces everything we need and have, labor at least is entitled to what it produces.

Labor men realize that they build the de-luxe dwellings throughout the country, yet that probably never appreciate why they do not occupy them. It must seem rather strange that since labor produces the beautiful homes, the workers are compelled to live, frequently, in the most dilapidated and out-moded dwellings. It is questionable whether any labor leader has ever raised this point, or undertaken to tell why this should be. All they seem to talk about is "Labor Must Demand Better Housing of the Masses."

In his statement the writer says, "Labor has the most direct and intimate understanding of the nature of the housing problem." The American Federation of Labor today represents about 4,000,000 organized workers and their families, and an enormous percentage of these families live their whole lives in what experts call sub-standard housing, tenements in New York, shot-gun houses in Birmingham and shacks in every industrial town in America, and today there is a shortage even of shacks."

Rather a strange statement from a Labor Leader. Why doesn't labor build homes for themselves?—Answer: He waits for someone to give him a job and jobs are not

given out at the present time, for the reason that the builders cannot afford to put up dwellings and rent them at the price that the tenants can afford to pay. Causes: Several—Speculative prices of sites—high cost of material—continuous labor increases, jurisdictional strikes, and strikes for an increased wage just as the project is about to be completed.

There can be no quarrel with labor seeking a high wage. On the other hand, however, labor should give a fair return for that high wage. Continuous strikes delay the completion of the structure, but the carrying charges go on. Interest must be paid—likewise taxes. This is all reflected in the rent the owner must exact from the tenants.

We sometimes wonder whether labor leaders give much consideration to matters of this kind. We know that when wages are increased, the cost is passed on to the consumer. Labor gets a return for his product, whether it be a brick, a steel girder or a sheet of glass. We wonder whether labor realizes that labor gets absolutely nothing for producing a site. The site was there before man came on earth, and yet, when man requires that site for his needs, he is compelled to pay someone all that can be exacted, and labor must pay for it.

If labor would give attention to the amount of taxes that go into production and distribution, they may, perhaps, have another view of the labor situation and unemployment.

Since this subject refers to housing, it is well that we use housing as an illustration. According to the requirements under the Wagner Act, no room erected under Federal auspices shall cost more than \$1,250. A family needs four rooms on the average for its requirements. This means \$5,000 for an apartment. Taking the New York City tax rate as a basis, the taxes alone on the apartment will be \$150 a year. This is exclusive of the land tax. In Atlantic City, however, the tax will be nearly \$600, for there the rate is almost double that of what it is in New York. The New York rate is the lowest of any large urban center.

Present construction costs indicate that the wages in construction is 60 per cent, if not more, of the entire cost; 60 per cent of \$5,000 is \$3,000. When the structure is completed, the builder is compelled to pay a \$90 tax just because he employed labor in putting the building together. There is a similar tax on every other commodity and article going into the structure.

Under the circumstances, builders cannot be blamed for not going in for construction, since, after they employ labor, both in building and in preparing materials, a heavy tax is placed upon the project.

This should be the concern of labor and not urging governments to go in for subsidized housing. If labor can only pay \$4.00 a room a month and the cost of maintaining that room is \$10.00, the difference under a Federal