

The Coming International Conference

THE International Union for Land Value Taxation and Free Trade will assemble in Edinburgh, Scotland, on July 29, 1929, and will continue to and including August 3.

Incidentally, it is to celebrate the fiftieth anniversary of the publication of "Progress and Poverty."

The auditorium and committee rooms of the United Free Church in Edinburgh have been engaged for the occasion. These are said to afford one of the finest and most spacious assembly places in Great Britain.

"We are building a framework of the greatest Conference yet held here or anywhere else to promote the Henry George plan of campaign," writes John Paul.

The President of the International Union, Charles O'Connor Hennessy, sailed for Great Britain in July to participate in the meeting of the Executive Committee for arranging a programme and details of the Conference.

Taxation and How Revenue is Being Raised

PRESIDENT OF MANHATTAN SINGLE TAX CLUB GIVES HIS VIEWS ON THE SUBJECT

AS a new added feature in the *Times* we will publish once a month an article on taxation. These articles are prepared by James R. Brown, President of the Manhattan Single Tax club of New York City. Mr. Brown is an authority on taxation and is well known to Batavians. He has spoken here on three occasions on the subject, twice before the Kiwanis club and once before the Rotary club, and through his talks on sensible taxation he has won many over to the method of handling taxation adopted by the club, of which he is president. The contention of the Manhattan Single Tax club is that all assessments should be made on land values instead of property values, and Mr. Brown has often pointed out how a citizen or taxpayer who improves a piece of vacant property by building a fine residence upon it, or a business building, and does a service to his community, is later punished by the community with an unjust tax, while the owner of the vacant property beside the one improved is let off easy with only a very small assessment for being a "land hog."

We know these articles will be very interesting and the feature we are bringing once a month will be educational on the subjects of assessment and taxation. The first article of the series is as follows:

"Taxation is the most important thing in civilized life. How we raise public revenue has a greater influence for good or evil in human society than anything else we do individually or collectively, it is the omnipotent hand that opens or closes the door of opportunity. It can give

food to the hungry, clothing to the naked, shelter to the outcast, or it can and does take property from the industrious and comforts from the thrifty. It can turn hell into heaven or heaven into hell.

"The power to tax is the supreme power of the whole people. It is the power to create, it is the power to destroy. The right use of this great power will make the desert bloom like unto a garden; the wrong use is to lay waste the garden like unto a desert.

"We can encourage industry, help development and stimulate progress, or we can do as we now do—punish thrift, give a premium to idleness, strangle industry, destroy progress and lay waste the natural opportunities of labor and capital. The important thing about taxation is the incidence. Taxes that fall upon labor values restrict production and increase the cost of living. Taxes that fall on land values open up opportunities to labor and capital, raise wages and interest and lower ground rent.

"Taxation is payment for social service. Honesty in taxation requires the community to charge for what it does for the citizen, but not to charge the citizen for what the citizen does for himself. Our present system of taxation is simply confusion worse confounded. Our tax lists are but collections of guesses from top to bottom and involve the crimes of grand and petit larceny.

"We rob the citizen of his private property when we tax labor products and we rob society of social property when we fail to take for social use all land value. We raise social revenue by taking from every man who can show tangible evidence that he has done something for himself, and at the same time we give millions every year of social value to those who cannot show that they have rendered any service whatever to themselves or to society.

"The only and the true measure of the value of social presence and service to a citizen, is the value of the land of which he has exclusive possession. Land value is the value that attaches to land, irrespective and independent of the improvements thereon, and reflects, not personal effort and production, but social presence and social activities. A large city with modern social utilities, will have much land value. A small village with few and poor public utilities, will have little land value.

"All social activities are reflected at once in increased value of land, not in the increased value of the buildings or personal property. When, for instance, we change from a low-pressure water system to a high-pressure system, the lots of the town, vacant as well as improved, increase in value because of the change, but the buildings do not."

—Batavia, N. Y., *Times*.

"I DON'T believe in anything else but free trade all around. I don't know what a tariff means, except that it means giving one crowd an advantage over another. Free trade is competition. . . ."—HENRY FORD.