

de Mille, Honorary Vice President; Percy R. Williams, Executive Secretary; John Lawrence Monroe, Associate Secretary; and Francis W. Maguire, Assistant Secretary; are all expected to be active participants in the convention proceedings and one or more sessions will be devoted to important official business having to do with policies, plans and activities of the Henry George Foundation.

The members of the Baltimore Convention Committee include the following: Charles G. Baldwin, Chairman; John Salmon, Vice Chairman; Will Atkinson, H. J. Bailey, L. D. Beckwith, Andrew P. Canning, Alfred N. Chandler, Samuel Danziger, Charles R. Eckert, James B. Ellery, Clayton J. Ewing, Henry S. Ford, Allan Farquhar, Robert J. Boyd, J. C. Fuller, Ernest B. Gaston, Charles H. Ingersoll, Erwin Kauffman, Mrs. Rosa Kiefer, G. Frank Kelly, Fenton Lawson, J. C. Lincoln, Morton G. Loyd, Joseph Dana Miller, John B. McGauran, Dr. Mark Millikin, Charles F. Nesbit, Hon. Wm. J. Ogden, Harry W. Olney, Charles J. Ogle, Chester C. Platt, Miss Charlotte O. Schetter, Mrs. Roswell Skeel, Jr., Wm. H. Sikes, Frank T. Stirlith, Walter G. Stewart, George M. Strachan, Harold Sudell, Mrs. Lucy Swanton, Henry B. Tawresey, and August Williges.

The officers and members of the Maryland Tax Reform Association, a body which has been active for many years in behalf of land value taxation and has some achievements to its credit, are working hard for the success of the convention and are preparing to entertain good-sized delegations from the various sections, particularly the larger eastern cities within easy access of Baltimore. They will appreciate hearing early from all who plan to attend in order that hotel reservations and other details may be arranged. Communications should be addressed to the Foundation headquarters, Berger Building, Pittsburgh.

Tax Progress in Pittsburgh

A FURTHER step for Pittsburgh in the right direction has been secured through the enactment of a law at the present session of the Pennsylvania Legislature abolishing the county tax upon occupations and substituting therefor a nominal and uniform poll tax of only 50 cents. Through this measure sponsored by State Senator James J. Coyne, there has been stricken from the tax rolls of Allegheny County an assessed valuation of \$140,000,000. It is estimated that the actual "loss" in revenue is about \$400,000 per annum, representing more than one-fourth of a mill in the tax levy.

This action forecasts the complete elimination of the poll tax which has long been required by the constitution of Pennsylvania. The nominal tax of 50 cents is retained pending the amendment of the constitution because that instrument now permits only direct tax-

payers to vote. However, the Legislature has at the same time passed a resolution submitting a constitutional amendment to the voters providing for the elimination of the provision which makes the possession of a tax receipt a requisite for the exercise of the franchise. But since this question cannot be submitted before 1933, the Coyne bill was passed to afford an immediate remedy.

PITTSBURGH CONSIDERING PROPORTIONAL REPRESENTATION

During recent months there has developed a strong movement on behalf of a new city charter for Pittsburgh which would bring that city to an advanced position in its political administration as well as with respect to achievements in tax reform. The proposed changes in the charter would embody the election of the City Council by proportional representation and give the Council authority to choose a City Manager. A bill giving cities of the second and third classes the right to adopt such a plan of government was unanimously endorsed by the Henry George Club of Pittsburgh, the Taxpayers' League and several of the most prominent organizations in the city.

While, of course, unpopular with the political machine, the movement is making rapid headway and is being more vigorously advocated by all three of the daily newspapers. Fortunately, proportional representation is now recognized as the most important feature of the proposed municipal plan and if finally adopted, is likely to lead to the election of one or more active Single Taxers to the City Council of nine, as has happened in other cities employing this method so favorable to fair minority representation.

"The Philosophy of Henry George"

COPIES of the remarkable thesis of George Raymond Geiger, son of our treasurer Oscar H. Geiger, were mailed to a number of those to whom it was thought the book would appeal.

It will be of interest to our readers to note the character of the reception given to the book, and a few of the letters of commendation follow:

Mrs. Alice Thacher Post: "I can readily see that the author has made a very exhaustive study of the subject and a man is fortunate who takes for his thesis a subject which is so rewarding."

Hon. Edward Polak: "I hope to receive much benefit and enjoyment from the work. To you must be given credit for having raised a fine son who is such a devoted and intelligent exponent of our philosophy."

James F. Morton: "Even a cursory examination shows that George's thesis is an extraordinarily able and thorough presentation. And to put it over at Columbia of all universities! I am mighty glad to have it on hand for permanent

reference, and anticipate much pleasure and profit from a closer perusal of it."

Hon. Jackson H. Ralston: "He has added something of real and great value to Single Tax discussion."

W. M. Southam, editor of the *Ottawa Citizen*, Ottawa, Ontario: "In so far as I have read it I find it extremely interesting."

Rev. John Haynes Holmes: "Please accept my heartiest thanks for this most interesting work by Dr. Geiger on 'The Philosophy of Henry George.' I have a Henry George shelf in my library and am proud and happy to add this volume to my collection."

Hon. Lawson Purdy: "I have already glanced through it and have been much impressed. I am sure that it is a very valuable contribution. I hope it may impress the college world as it should."

Hon. Charles O'Connor Hennessy: "I think I had the pleasure of reading part of this book in manuscript form and at that time was inspired with a very high respect for the intellectual integrity and unusual industry which have brought together so great an array of annotated material bearing upon the work of Henry George."

John Lawrence Monroe: "Your review of George Geiger's 'The Philosophy of Henry George' eloquently expresses the feeling I had as I glanced through the book and then started to read it. 'This is not a work to be skimmed through. . . . The word 'scholarly' only half defines it. . . . In this work he has given evidence of his nearly universal knowledge on the subject. . . . He has stamped with the imprint of his own genius a remarkable exposition of the economics and philosophy of Henry George.'"

E. G. Swan, Librarian, College of William and Mary: "I can see by glancing through it that it is a very thoughtful study of George and that the thesis as a whole is very far above the type usually turned out by doctors of philosophy."

Prof. A. G. Taylor, College of William and Mary: "I wish to thank you for the copy of 'The Philosophy of Henry George' which you so kindly sent me. One of my summer school students here is now preparing a review of it to present before a class of 31 mature school teachers, principals and superintendents."

Prof. Tipton R. Snively, Professor of Economics, University of Virginia: "The thesis by George Raymond Geiger on 'The Philosophy of Henry George,' came in the mail this morning. I have already browsed through it; in fact have spent a good part of the morning enjoying it. It is scholarly, sympathetic and accurate. It deserves to have a wide hearing and I wish that it could be made available to university students in government and economics everywhere. The influence of Henry George goes marching on with increasing force, and deservedly so. He was a great man."

Other acknowledgments of the receipt of the book, one of very cordial content from Justice Brandeis, were

received from Justice Holmes, George L. Rusby, E. B. Swinney, Jacob Lange, and others.

George Geiger is now in Europe. As we write, a card comes to us from Rev. Father Thomas Dawson, of Dublin which reads: "I am much obliged to you for the pleasure of seeing here today Dr. George Raymond Geiger."

The Advertiser's Perplexity

EDWIN S. COLES, who conducts the *Mansfield, Pa. Advertiser*, is said by Robert Urell, to be the best editor in the county. At least he is a very honest and candid one, for he says of his friend Urell, veteran Single Taxer:

"At various times he has given us literature on the Single Tax and we have tried hard to find out what it was all about, but owing to the fact that the convolutions of our cerebrum do not always convolute on all four cylinders, we do not know much more about it than we did at the beginning.

We make this explanation so that if we accuse Single Taxers of anything of which they are not guilty, it is because we don't know what we are talking about."

And then in the following line he explains the source of his perplexity by describing just what the Single Tax is *not* in the following words:

"As we understand the Single Tax, it would be on land alone, regardless of the value of the land, a sort of foot front assessment similar to that used in assessing property owners for a share of building-improved streets."

The statements that follow are all based on the misunderstanding that the Single Tax is a tax on land rather than on *land values*. Mansfield must be like other towns where the value of lots have gone up by reason of the enterprise of its citizens, and where the owners have done nothing to increase this value. If Mr. Coles will stop to reflect that a small tax on the selling value of land (which is an untaxed value since the selling price is what remains after the tax is taken) would pay every cost of the public improvements which Mansfield enjoys, and that such a system would do away with the need of fining people for their improvements, he may get an inkling of just what we are after.

Owners would be taxed only in proportion to the values produced by these public services. The value of land is a public value. It should pay the cost of government, for the value is due directly to what government does for Mansfield, in the way of schools, sewerage, lighting, fire department, public libraries, etc. Take these away and land values would disappear. Is it fair to the improving owners that they should be taxed to increase the return to the owners of land who profit by everything the city does?

And surely Mr. Coles will know of men in the city of Mansfield, who sit tight, refusing to improve their land while the town grows up around them. And following his thought further, can he not see the effect upon the