

Chamber of Commerce at their luncheon in the DuPont Hotel, the Mayor and other city officials being present to hear the discussion in view of the movement now on to extend the graded tax system to Wilmington. Other public meetings were addressed at New Castle and Belfonte at which the local officials were present.

Under the leadership of Frank T. Stirlith, there has recently been a vigorous renewal of the campaign to introduce the graded tax system in Delaware. Mr. Stirlith and his associates have undertaken the systematic distribution of literature throughout the city of Wilmington, about twenty thousand pamphlets having already been distributed in this manner. Influential members of the Chamber of Commerce are seeking to enlist the support of that body and thus far there is no evidence of strong opposition on the surface. Last year a bill permitting Wilmington to adopt the graded tax system passed unanimously in the State Senate and had very strong support in the lower House when the date for adjournment brought the effort to a close.

Attorney William N. McNair is now most active in the lecture work in Pennsylvania and is devoting a large share of his time to this activity. During May he addressed a number of meetings, covering among others, several gatherings of churchmen. He reports a very favorable response to his presentation of the fundamental doctrines of Henry George from the ethical viewpoint. In these discussions, Mr. McNair dwells particularly on the land laws of Moses and other scriptural references to the land question. He also appeared before a number of civic bodies, including the Greensburg and Donora Rotary Clubs, and the Kiwanis Clubs of Aliquippa, Coraopolis and Beaver Falls.

Attorney Carl D. Smith made Single Tax speeches to the Rotary Clubs of Carnegie, Pa., and New Martinsville, W. Va., and Mr. Williams addressed students at the Carnegie Institute of Technology, Pittsburgh, and members of the Business Men's Association of Duquesne, Pa.

Pittsburgh Club Activities

WILLIAM N. MCNAIR, who was nominated in the recent Pennsylvania primaries as Democratic candidate for United States Senator, announced to the Henry George Club of Pittsburgh at its luncheon on May 18th in the Chamber of Commerce rooms, that it is his purpose to make the Single Tax the one outstanding issue in his campaign and declared that he would not "pussyfoot," but would undertake to present the Single Tax in its full significance. "I will declare that I am a Single Taxer and a free-trader. I will not be silent in the campaign on the things for which I have stood."

Speaking to his fellow members of the club on the subject, "Why I am a Single Taxer," Mr. McNair said that he had been attracted to the Single Tax philosophy many

years ago because it offered a remedy for many deplorable social conditions with which our modern civilization is cursed. Among other things, he was interested in the Single Tax as a means of abolishing slums and of placing desirable land within the reach of all who want to use it.

Having followed with keen interest the operation of the graded tax plan in Pittsburgh, he had frequently cited Pittsburgh as an example of the direction which tax reform should take and favored the extension of the graded tax system to other cities. But he was convinced that the graded tax plan as now in operation in Pittsburgh had not increased land taxes sufficiently to have any important economic effects, particularly with regard to lowering the price of land or abolishing slums; hence it could not be cited as a real object lesson to the social reformer. Since the reduction of taxes on buildings makes building sites in Pittsburgh more desirable, it gives the land owner an added advantage as compared with the situation in adjacent boroughs, and thus tends to offset the effect of the higher tax levied on land.

"It does not do much good to lower the tax on buildings a few mills and increase the land tax a few mills," said Mr. McNair. "We must seek to collect the annual rental of the land. If we believe in the Single Tax, why 'pussy-foot?' Let us tell the truth. The time has come when we must go out and talk the straight Single Tax to the people and say that we want to take the full rental value of the land. Don't let's pat ourselves on the back merely because we have the graded tax law. We cannot be satisfied with what we have done. We must go further. If we are to realize the benefits of the Single Tax programme, we must apply it to the whole state and, if possible, to the whole nation. The Articles of Confederation of the United States provided that taxes should be collected in accordance with the value of the land, but in drafting the Constitution this provision was changed to read that taxes should be collected in accordance with population. We should return to the idea embodied in the original Articles of Confederation.

"My opponent, Senator David A. Reed, declared in a speech the other day for 'Sanity in taxation.' This sounds interesting, but what does he mean? Can there be such a thing as 'sanity' in taxation? If I were to start now and discuss frankly all the different kinds of taxes that are foisted upon us, I would not finish by election time and there would not be a sane tax in the whole bunch.

"Of all the fool taxes, the building tax is the worst,—fining a man who builds a house. With all these workmen out of a job, surely the worker is the man to be encouraged; there is no sanity in burdening men who put others to work. Yet that is the building tax. And the inheritance tax—it is bad enough to get after the living; they can defend themselves, but to go after the widows and orphans, snoop around their little bank account and make them pay in their distress, is that sanity?"

"The only lucid interval I have seen in our taxation in a generation was when Pittsburgh decided to put a half rate on buildings. At least that is not as crazy as most places where they pile on the taxes 100%."

On May 25th, Will Atkinson, of New York City, addressed the Henry George Club under the subject, "Some Men and Measures." He talked interestingly of men prominent in the movement for economic freedom and of the various methods employed to advance the cause.

He said it had been his observation in every Single Tax convention he had attended that there were almost as many varieties of opinion concerning methods as there were individuals in the gathering. He was disposed to believe that any kind of work for the Single Tax is good work. Nevertheless, he had found in his experience that the man who could be converted by a single speech could oftentimes be swayed in the opposite direction by the next speaker who came along, and that the man who was influenced to acquiesce merely by an appeal to figures such as those which might show savings in taxes, was apt to be won away by the presentation of another set of figures that perhaps might seem equally interesting, for "while figures can not lie, liars can figure." He felt therefore that we should seek in every way possible to encourage the reading of the works of Henry George, there being nothing more effective than his logical presentation of fundamental economic truths and his strong appeal to the humanitarian sentiment, rather than to mere self-interest. Those converted in this manner had generally become lifelong and enthusiastic supporters of the movement, for they appreciated its deep significance. He commended the work of the Henry George Foundation and those who had been responsible for its inauguration.

Referring to the attitude of some of our prominent public men, Mr. Atkinson quoted from Samuel G. Blythe in the *Saturday Evening Post* of May 23, 1914, an interesting interview with Woodrow Wilson on the Mexican situation which was rather acute at that time, in which the late President emphasized the fact that the land question lay at the root of Mexico's troubles.

In closing, the speaker read some of the most eloquent paragraphs from Henry George's masterful presentation of the "Land Question." Ralph E. Smith, former Magistrate, presided at the meeting.

City Officials Endorse Pittsburgh Graded Tax

UNDER the auspices of the Fair Taxation League of Pennsylvania, about thirty city officials from fifteen Pennsylvania cities gathered at Harrisburg on May 8th, for a Municipal Tax Conference. While the importance of equitable and scientific methods of appraising real estate for tax purposes received a share of the attention, this subject having been presented by City Assessor Harry W. Butts, of Lancaster, attention was directly chiefly by

the speakers to the benefits of Pittsburgh's policy of encouraging improvements by lower taxes on buildings and higher taxes on land values.

The conference opened with a luncheon under the auspices of the Lions Club of Harrisburg in the Penn-Harris Hotel, at which Hon. George H. Duncan, of New Hampshire, spoke on "Modern Tax Problems," and at the afternoon session, Percy R. Williams, former City Assessor of Pittsburgh, gave an analysis of the Pittsburgh graded tax system and discussed the proposed legislation to introduce the same system in the cities of the third class. He told how he had addressed audiences in every part of the state and found a very keen interest in the Pittsburgh plan. President John M. Moore presided and addresses were also made by City Commissioner John J. Bair, of Lancaster and Harry W. Olney, of Washington, D. C.

Following a general discussion, a resolution was unanimously adopted endorsing the graded tax plan for cities of the third class and asking the League of Third Class Cities to place this subject on its official program for discussion at its annual convention in New Castle in August.

Among the cities officially represented were Allentown, Altoona, Bradford, Butler, Erie, Hazelton, Monongahela, Harrisburgh, Lancaster, Lebanon, Oil City, Reading, Wilkes-Barre and York. The officials included Mayors, City Commissioners and City Assessors. The directors of the league consider the situation very favorable and are pressing forward with the campaign.

Dinner to M. Warriner

A DINNER well attended considering the short notice was given to Mr. M. Warriner, of the *Commonweal*, London, and his wife and two charming daughters, on Friday evening, May 27, at Henry's Restaurant, Fulton street, this city. The dinner was delightfully informal and there were no set speeches. Mr. Laurence Tracy presided and Mr. and Mrs. Warriner talked interestingly of conditions in Great Britain.

Mr. Warriner dwelt on the necessity of a bolder declaration of our principles to the British electorate and deplored the timid and evasive land policies of so many of the British politicians in both Liberal and Labor parties.

Those present were: Robert Balmer, Gustav Bassler, M. Bejarano, A. Bourgeois, Miss Corinne Carpenter, Miss Grace Isabel Colbron, John Filmer, Joseph H. Fink, Mr. and Mrs. Gaston Haxo, A. H. B. Hepper, Bolton Hall, George Lloyd, Herman Loew, Joseph Dana Miller, George R. Macey, Robert C. Macauley, John J. Murphy, Edward Polak, A. C. Pleydell, Miss Charlotte Schetter and guest, Laurence Tracy, Walter J. Triner, George von Auer, M. Van Veen, M. Warriner, Mrs. Warriner and the Misses Warriner.

Mr. Warriner has departed on his trip west and will meet many of the Single Taxers in Pittsburgh, New Orleans and Chicago.