

with a very cordial welcome. Maryland is one of the few states in the Union which has throughout a period of many years maintained an active state association for the advancement of land value taxation, and important forward steps have been achieved in Maryland from time to time under the early leadership of Jackson H. Ralston, and also in more recent times under the guiding hand of his worthy successors in the movement. For many years, Charles J. Ogle has been actively engaged as Secretary of the Association and has kept a close watch upon all matters of legislation of interest to Single Taxers. All of the officers of the Maryland Tax Reform Association, including Samuel Danziger, its Assistant Secretary, are prepared to exert their best efforts with a view to making the Congress a highly profitable as well as an enjoyable occasion.

The Lord Baltimore Hotel, the city's finest convention hotel, erected two years ago, has been secured as the official headquarters of the Henry George Congress. As an added inducement for all delegates to make the Lord Baltimore their home during the convention sessions, special rates have been given the Henry George Foundation, which are as reasonable as those offered by any modern hotel in the city.

While programme-making and other convention details are not being allowed to engross the attention of the Foundation officers thus early, assurances have already been received of the participation of a number of prominent speakers and a programme of a high order this year is a reasonable certainty.

Lecture Tour of Percy R. Williams

DURING March, Percy R. Williams, Secretary of the Henry George Foundation, made an extended tour through Pennsylvania, Delaware, Maryland and New Jersey. One of the largest and most interesting meetings was that of the Northeast Philadelphia Chamber of Commerce, which is displaying a keen interest in land value taxation and improved methods of real estate assessment, a matter in which the great city of Philadelphia has been lagging sadly behind. Mr. Williams's address to this organization was one of a series of three recently carried out, Lawson Purdy, former President of the Tax Commission of New York City, being the first speaker in the series. The meeting received considerable publicity, and the discussion following the address indicated a keen and friendly interest in the lessons to be learned from Pittsburgh's policy of concentrating the principal burden of taxation upon the land values rather than upon improvements or personal property.

In Wilmington, Delaware, where Frank T. Stirlith is pushing vigorously forward with a promising legislative campaign, Mr. Williams addressed the Real Estate Board, and the realtors in that community displayed such a deep

and friendly interest that the discussion period lasted fully an hour. The same evening the speaker addressed a radio audience over Station WDEL on "Taxation and Prosperity." In New Jersey, the organization operating under the name of Industrial Tax Relief, Inc., had arranged evening meetings in Elizabeth, Paterson and Newark. Charles H. Ingersoll, President of the New Jersey organization, presided at each of these meetings, which were attended by representative audiences consisting largely of business and professional men, and public officials though organized labor was represented at the Elizabeth meeting by a prominent spokesman who is working consistently and actively to promote the idea of land value taxation among labor groups in that state. Alfred N. Chandler, the active executive officer of Industrial Tax Relief, Inc., who has been carrying on a valiant fight and doing very efficient work for more than fifteen years, spoke at each of the three meetings and was ably supported by James F. Morton at the Paterson meeting, by John F. Allen at Newark, and by L. R. Bonta at Elizabeth.

The New Jersey workers are striving very earnestly to secure the enactment of a measure drafted by Attorney George L. Record, of Jersey City, which would permit an taxing district within the state to completely exempt improvements and personal property and place the entire local tax burden upon land values. The bill, presented at the present session of the Legislature, provides that when this option is exercised the process of shifting shall be accomplished by gradual steps within five years. The New Jersey leaders have made very effective use of Pittsburgh's successful experience with land value taxation and at each of these meetings Mr. Williams told the story of the Pittsburgh plan and explained how this unique and somewhat radical idea had steadily grown in the esteem of the business element as well as maintaining consistent the whole-hearted support of public officials, newspaper editors, civic clubs and labor organizations and the union building and loan associations representing, the large organized body of home owners.

In Philadelphia, Mr. Williams attended an informal Single Tax dinner at the Venture Cafe, at which he reported concerning activities and plans of the Henry George Foundation. Among others participating actively in the discussion at this meeting were Frank Stephens, of Ardmore, Delaware, and Harold Sudell, Robert C. Macauley, and Francis I. duPont of Philadelphia. A brief visit to Washington was also made for purpose of conference with prominent Single Taxers there, including Harry W. Oliver and Will Atkinson. In New York City he conferred with Joseph Dana Miller, Frederick C. Leubuscher and Edward Polak concerning various phases of the work in which they were particularly interested. Mr. Polak is giving earnest study to the question of the feasibility of erecting in the near future a Henry George Memorial Building, either in New York City or in Washington, the seat of the national government, and will be glad to have any practical suggestions.

gestions that might be helpful in working out this undertaking on a sound business basis.

Prominent public officials of Pittsburgh have recently been enlisted for special lecture service, marking another forward step. Hon. Wm. Y. English, now Chairman of the Finance Committee of Pittsburgh City Council, addressed the Wilmington Chamber of Commerce and paid a glowing tribute to the Pittsburgh tax plan. During April Chief Assessor Thomas C. McMahon, of Pittsburgh, will speak in Cumberland, Md., before a meeting of the City Council of that city, which is showing a very keen interest in the Pittsburgh idea. Both Councilman English and Assessor McMahon take pride in the fact that they were among the earliest advocates of the graded tax plan, as co-workers with former Mayor William A. Magee, its chief official sponsor. Mr. English has been a member of the City Council during the entire period of seventeen years that the graded tax plan has been in effect, while Mr. McMahon is now serving his third term as Chief Assessor and his fifth term as a member of the Board of Assessors.

Letter Carriers, Attention!

THE following letters from M. J. Finnan and Edward J. Gainor, respectively secretary and president of the National Association of Letter Carriers, are of interest. This association, affiliated with the A. F. of L., has more than 50,000 members. We commend what these officials have to say to the letter carriers of the country:

"I appreciate very much your courtesy in enclosing the pamphlet by Henry George on 'The Causes of Business Depression.' The philosophy regarding business depression enunciated by George is well worth heeding by the economists of the present day, many of whom express their views as to the causes of the present depression. The greater portion of them seem to be running around in a circle. The present depression will pass on as have preceding depressions, but the unfortunate part is that the poor, who are least able to bear the burden, are the sufferers."
—M. J. FINNAN."

"In reference to Henry George's philosophy regarding the inflation of land values as a moving cause for business depression, I feel that while this is not the entire answer, it is charged to the hilt with merit. Moreover, it is a phenomenon, apparently inseparable from these business collapses. No one can address himself to their correction without an understanding of the Single Tax point of view. I esteem you for your firmness in the faith."
—EDWARD J. GAINOR."

Wendel Wealth and Poverty

THE following editorial which appeared in the *New York World-Telegram*, one of the Scripps-Howard newspapers, is especially commended to Robert P. Scripps, whose special article, "Land Hunger No Longer a Domi-

nant Factor," is treated on another page in Comment and Reflection.

"Buy land; never sell." That was the Wendel motto. Piece by piece, plot by plot the acres multiplied—always in the richest area, among the most fabulously increasing land values in the whole Western Hemisphere. And so the millions grew. Tenants might improve the property if they would. But not the Wendels. Theirs but to hold fast—grim, inactive, unyielding—while the great city, year after year, pushed ahead with its own vast developments, piling million after million upon the value of Wendel land, though no Wendel lifted a finger. Shades of Henry George! What ammunition for the Single Taxers in their war on unearned increment!

"And so the millions grew. Narrowed lives, starved lives, cruel clamps upon normal human loves and ambitions in the old Wendel mansion. Iron domination of a brother's will until one sister after another submitted, escaped or died. But always the mounting millions. And at last nothing left but a lonely old woman in the battered house on one of Fifth Avenue's busiest corners, with her old-fashioned stable and her \$1,000,000 dog-run, living as one of the city's curiosities until death took her.

"Will the millions, spread out among other lives, let loose at last some of the human comfort and happiness that seems to have meant so little in the Wendel calculations? Will Providence, in its mysterious ways, work out some compensation?"

Baldwin's Budding "Difficulty"

"THE first step that we shall have to take when we come in will be, as quickly as legislation can effect it, an emergency tariff on manufactured goods. One of my difficulties, one of the difficulties of any leader of our party, is to interpret this to very different parts of England."

We should say so! Joseph Chamberlain encountered that same "difficulty" when he advocated a tax on imported leather amid the applause of the tanners of Bermondsey; and had to explain that away before the boot manufacturers of Northampton. But the attempt, if repeated, should develop some expert liars!

—Commonweal, London, England.

The Moon Will Fall Down

THIS is the latest piece of information from Sir J. Jeans. One day, he says, the moon will crash into the earth. Millions of fragments will then surround the globe like Saturn's. It will be moonlight all night.

If any of those fragments should come within reach of earth, some landlord's grasp will close over them, and up will go the price of moonlight!

—Commonweal, London, England.