

in London, New York, Denmark, Australia, and in so many countries. In regard to us here at home. I want Mrs de Mille not to allow the people with whom she comes into contact to be too much depressed by events here. As our Chairman has pointed out, three times our House of Commons has passed measures with an embodiment of Henry George's principles. Let Anna George assure our friends over there that we here are still determined to carry on under the banner raised for all time by her distinguished father."

The Chairman, before calling on Mrs de Mille to respond, handed to her on behalf of the Committee and in memory of the events they were celebrating, presentation copies of *The Science of Political Economy* and of the other works of Henry George, published by the Foundation.

Mrs. ANNA GEORGE DE MILLE said: "I have been fortunate in making friends of the movement in many parts recently—last month, for example, in France, where M. Sam Mayer and his group are working as gallantly and magnificently as ever. It is uphill work in his territory. He needs very special mention, and I bring his greetings to you. What can I report about my own country? The whole world is ill, but it seems to me the illest place of all is the United States of America. The spectacle of that great country, a country blessed with extraordinary natural opportunities, having one-tenth of its people reduced to the bread line, is too appalling. It is a frightful impeachment of civilization. Of course, every Single Taxer knows what is the matter with this body politic of ours. It is a complication of illness mostly in its unearned increment, inflammation of its land values, and it is just because we know that our remedy is practical, wise and just, that have hope and confidence in the renaissance."

Mrs de Mille gave an interesting account of what the many organizations and groups were doing in the United States to promote the propaganda. The work continued there as everywhere. Rather than feel any discouragement, let them be fired by the resolve and the dauntless spirit expressed in such words as these: "All that concerns me is to do my best, for no matter what the set-backs may be, no matter what the temporary defeat, in the long run the good will triumph."

Warmly acknowledging the gift of the books, Mrs de Mille recalled how she had given assistance in typing the manuscript of *The Science of Political Economy*, and how her remark was received that the chapters she was at were as interesting as a novel. She was afraid she had overstepped, but her father was as pleased as if some big person had made a magnificent criticism. "I cannot say how grateful I am to see this new edition or how I bless the memory of Mr Jacobs that he made it possible. I feel close to this book and am proud to have my name gold-lettered on the cover, because, after all, I did have 'two fingers' in it."

Miss AGNES GEORGE DE MILLE, in a brief speech, vivacious and frank, appealed to her own generation to play their part in public affairs and hasten the day of social regeneration.

A third specially bound copy of *The Science of Political Economy* was presented, the recipient being Mr A.W. Madsen, in recognition of the care and attention he had given throughout to its production. Mr Madsen suitably responded.

The Menu Card of the Dinner was illustrated with one of J. W. Bengough's cartoons explaining the Law of Rent. A number of copies have been retained as mementoes of the occasion, and we shall be glad to post one to any reader making application—so far as the supply lasts.

The meeting concluded with a hearty vote of thanks to the Chairman, and with the singing of "Auld Lang Syne."

Unemployment and the Land

By W. R. LESTER, M.A.

PRICE ONE PENNY

Fourth edition of this very popular pamphlet (ready shortly) includes new features, particularly one of the Author's favourite illustrations showing what "free land" means.

Post free terms per 100: Great Britain 6s. 6d. Overseas 10s.

THE CITY PLANNER'S CONCERN WITH TAXATION

By Harold S. Bутtenheim

(Editor, "The American City," in an Address to the Westchester County Planning Federation, 30th March, 1932)

There are 250 American cities having a population of over 30,000, with an aggregate assessed valuation of \$80,402,335,256 of property subject to general property taxes for city purposes. During the twelve-months' period covered by this report, the total levies on this property for the governments of cities, counties, States, school districts, and all other governmental units for all purposes amounted to \$2,492,866,040, or an average for each person of \$56.25. Of this *per capita* cost \$43.68 represented the operation and maintenance of the general departments of the city governments.

A discussion of the taxpayer's concern with city planning would be quite inadequate without some reference also to the city planner's concern with taxation. Every wise and honest expenditure of public funds confers public benefits at least equal to its cost. But our trouble is that, under existing systems of real estate and property taxation, every city or county government collects from the owners of land in the community much less than the benefits which public expenditure and the growth of population confer upon such landowners. At the same time we handicap home building and local industry and trade by imposing needless taxes on improvements, machinery and personal property.

A hypothetical example will make this clear. Suppose that in the pioneer days some far-sighted settler with a few hundred dollars had purchased the entire area of Westchester County. Then suppose his son had married the daughter of an impecunious French count or English earl, and had taken his title deeds to Europe; and that he and his descendants had never parted with the land, but had continued to lease it to your citizens. Under these conditions, is there any doubt that you would be paying to the foreign descendants of this lucky pioneer an annual tribute to which they would have no *moral* right—and to which they would have a *legal* right only as long as your present tax laws continued in force?

If this condition existed, you would probably have sense enough to impose a land tax on the entire area of Westchester County substantially equivalent to the annual ground rent. This would be ethically justifiable for the reason that land values exist or increase almost invariably not because of any public service rendered by the owner as such, but because of bounties of nature, the growth and character of population, the progress of invention, and the services of government.

A striking imaginative article entitled "A Pragmatic Experiment with Taxes," by Mr Bутtenheim, appeared in the *Survey Graphic* (New York), December, 1932. It occupied five pages and is a convincing plea for land value taxation. The *Survey Graphic* had the article reprinted separately and kindly sent copies for members of the United Committee.

PUBLIC LIBRARIES

The new edition of *The Science of Political Economy* by Henry George has been placed in all the 20 City Libraries in Liverpool; in the Public Libraries of Wallasey, Bootle, Great Crosby, Cambridge, Brighton; in the Lyceum Library, Liverpool; in the Sailors' Home, Liverpool; in the Library of the Hawick Liberal Club; and in many other Libraries. In most cases these Libraries already have the other works by Henry George and this service of making the books available to readers is by favour of or on the recommendation of subscribers and friends. We cordially invite others to follow suit by purchasing one of the "Sets" of the books as advertised in our columns and directing that they be sent to a local Library, Club or Reading Room. We will gladly inscribe them "The gift of —," if desired; but in all cases the Librarian should first be interested in the receipt of the books, so that they come to him as literature really in demand by his public.