

I am grateful for ~~the~~ invitation to ~~participate~~ <sup>participate</sup> ~~to speak to you this afternoon~~, for

without it I undoubtedly would not be here and I would have missed this enjoyable and profitable experience.

*At the outset*

~~Before starting my talk~~ I want to pay brief respects to three people, all

Georgists, who have profoundly influenced the course of my life over the past <sup>30 odd years</sup> ~~quarter-century~~: first, Archie Matteson, who <sup>in Westwood N.J. back in 1941</sup> ~~endured~~ <sup>indignant</sup> the agony of bringing me into the world of Georgism by serving as the ~~instructor~~ <sup>teacher</sup> ~~deemed to take me~~ through both P & P and Protection ~~and~~ or Free Trade?; second, John Monroe,

<sup>During my years</sup> at the Henry George School in Chicago in the early '50's at whose hands I learned something of the art of winning by listening, instead of by talking; and third, Sid Evans, who conceived the ~~idea~~ <sup>idea</sup> of possibility of large dividends from a tour of colleges and universities and who persuaded me, against all my better instincts, that I should be the one to make the <sup>trip</sup> ~~tour~~, which he would finance for three months through the Robert Schalkenbach Foundation. ~~For~~, Without all three of these people, I would not be here today, for I would not have been, since its inception, the executive secretary of something called TRED (which stands for the Committee on Taxation, Resources and Economic Development), <sup>and it is</sup> ~~and probably~~ TRED that I am going to ~~be talking about this afternoon~~.

~~there would have been no TRED and at least it would certainly not have existed in its present form (whether for better or worse!)~~

*of the tour of colleges*

The idea was broached by Sid, ably abetted by dear Vie Peterson, <sup>in Vie's</sup> ~~in~~ office, over the Christmas holidays in 1956. <sup>The tour</sup> ~~It~~ was to be made in the fall of 1957. So

that gave me a good eight months to worry about how on earth to call, cold turkey, on a market with which I had no experience, ~~and~~ for which I had no training and which I viewed with genuine awe and humility. <sup>such</sup> ~~So~~ I strongly needed some kind of a crutch and accordingly I wrote an "Introduction to Henry George" that summer, ~~and~~ Vie got it planographed for me. It ran to 17 pages; and, armed with it, <sup>my wife,</sup> Marjorie and I set forth late that September.

I had made up an itinerary and had given Vie a copy of it, from which she could

draw for her letters of introduction, to specific individuals where the Foundation or the Journal had ~~any~~ contacts, or simply to the chairman, department of economics, for the others. I was also <sup>authorized</sup> ~~permitted~~ to offer complimentary copies of any of George's works, where it seemed appropriate.

I really sweated it out for the first call. Suppose I got a hostile brush-off; suppose I had committed myself to three months of getting hostile brush-offs?

My first call was at the Dominican College in Racine, Wisconsin, ~~and~~ recently changed from all-girl to coed. I was ~~shortly~~ turned over to Sister Mary Hortense, who was one of two in the Social Science department. Sister Mary Hortense had the slightest <sup>inkling</sup> ~~ink~~ awareness of Henry George, but she was a sympathetic human being and mildly curious about why I was making such a tour. By the time we parted she had a copy of the "Introduction" and had been promised a copy of P & P, <sup>and</sup> ~~For~~ my part, the call had been a success and I looked forward to the next one ~~with~~ <sup>new</sup> constructively; and my attitude proved to be justified. By the end of the second day, I knew I was on the track of something great and from that point on, it was downhill all the way. This does not mean that I never suffered rebuffs. It does mean that the rebuffs were <sup>almost</sup> ~~always~~ my fault: they occurred only when I violated my basic principles of operation.

The principles were simple: never argue; never force a point; never employ the Socratic method of ~~treating~~ <sup>my</sup> your host ~~as~~ <sup>my</sup> (or your guest or anyone) as an antagonist; ask only open-ended questions (and if the answers <sup>were what I had</sup> are not ~~as~~ you hoped, never pursue <sup>and even perhaps</sup> your point further); in other words, respect <sup>whomever</sup> ~~whomever~~ you were associating with. <sup>learn from was</sup> I had the ~~great~~ <sup>renowned</sup> good fortune of meeting the great Harold Groves <sup>second</sup> ~~early~~ in the <sup>the</sup> tour. When I had introduced myself ("I am Weld Carter; I represent the Robert Schalkenbach Foundation, publishers of Henry George's works."), Harold said: "I don't go all the way with <sup>Henry</sup> George, but - - -"

From that moment on, I made up my mind that my goal was to find as many as

~~as~~ possible who didn't go all the way with Henry George, but ---. The all-important word, of course, was "but". And the number of those I met was legion.

One of the first was Arthur Becker, at the newly formed UW/M, occupying the building formerly constituting the facility of the Wisconsin State College at Milwaukee. ~~(Today~~ (Today its enrollment is + ; and it has buildings on acres.)

Dr. Becker was teaching a course in public finance and he was using the abridgement paperback ~~edition~~ of P & P, chapters 2 - 6, "making 'them' read everything except that stuff about social philosophy, ethics and the law of human progress.") Dr. Becker's "but" was the largest I had so far encountered and to this day it is right up there with the best of them.

By December we had completed Wisconsin and were well into Michigan, ~~and at~~ East Lansing I was steered by a colleague to Professor Elwood Lawrence, in the English department, whose book "Henry George in the British Isles" had just been released by the publisher, and another professor arranged for me to meet Richard Lindholm, professor of finance, at a coffee break which lasted through a long lunch. Almost before he sat down for coffee ~~he~~ <sup>Prof. Lindholm</sup> said to me <sup>What</sup> "You fellows ought to be doing is sponsoring a symposium which would demonstrate what land value taxation could do for the underdeveloped countries." He went on to explain that he had just returned from a 2-year stint in Vietnam; that the problem there was a land problem; that our people had no land-reform program to offer, only ~~saying~~ <sup>me</sup>, too, to the land nationalization programs of the communists.

By Christmas, we were back on ~~the~~ <sup>our</sup> farm in Pennsylvania and the Foundation then began to weigh the results of the tour and <sup>invited</sup> later in '58 they ~~negotiated with~~ us to continue the tour on a permanent basis, which we resumed in mid-November.

By the spring of 1960, it appeared wise to begin to tap some of these great resources the tour had revealed and a group of six - four economists and two historians - was invited to meet with me in New York for two days as guests of the Foundation, to

served as an Academic Planning Committee,

advise the Foundation how best to promote George's ideas in academic circles.

The Lindholm's only child chose the precise time of the New York meeting to be born; ~~thereby~~ <sup>fact</sup> thereby precluding Dick's participation; but Arthur Becker, Paul Gaston, Glenn Hoover, <sup>of Fairbanks, historian, U of Va, Mills</sup> <sup>Question College in Tex as</sup> <sup>U of Mo</sup> thoroughly canvassed Ed Phillips and Pinkney Walker ~~considered~~ alternatives and decided that what was urgently needed was "current and scholarly material on land value taxation." To secure this literature, they proposed <sup>that</sup> <sup>of scholars</sup> a conference be held on Land Value Taxation and Contemporary Economic Problems, at which the pros and the cons of LVT would be explored in depth, and they recommended that Arthur Becker chair this conference, to be held in the summer of 1961. The Foundation welcomed this proposal and agreed to underwrite ~~the~~ its costs; and the following August our first such conference was held on the campus of the U of Colo at Boulder.

Phil Cornick attended this conference as observer for the Foundation and (Phil) reported afterward that this was the first time in the history of the Henry George movement that 17 PhDs had spent three days discussing LVT! And what was even more thrilling was that they didn't discuss it just in the formal sessions; they discussed it during coffee breaks, at meals, in <sup>and maybe even in washrooms!</sup> the corridors of the dormitory.

In the meantime Glenn Hoover had died and one of our historians had ~~been~~ ~~unable to~~ missed the conference. So, ~~for~~ ~~xxxxxx~~ we invited three additional academic economists to join the group for a <sup>of the Academic Planning Committee 1962</sup> ~~xxxxxx~~ meeting in January and all three accepted. <sup>new group</sup> The meeting reviewed the Boulder experience and it urged another conference, <sup>in which I continued setting a</sup> with ~~the recognition of the~~ a narrower focus. <sup>the decision of the group</sup> But the big thing about this meeting was ~~the decision of the group~~ need for an ongoing association of such like-minded individuals, to overcome their previous isolation from each other. <sup>the decision to change from an advisory group of the Foundation and strike out as an independent, voluntary association to pursue goals common to all its members. Thus</sup> was born TRED - the Committee on Taxation, Revenue, & Economic Development, and from that point on there was a new vitality, an excitement permeating the group.

In the brief time allotted to each panelist here, it would be unwise for me to try to take you, step by step, through the way TRED operated. So let me quickly run through <sup>more</sup> ~~what~~ ~~four~~ <sup>six</sup> aspects: its stated objectives; its membership; its conferences; its publications; its impact; and my aspirations for it.

*I don't have time here*  
~~In the brief time allotted to each panelist here, it would be unwise for me to try to take you, step by step, year by year through TRED's history.~~ So let me quickly <sup>identify</sup> ~~run through~~ <sup>5</sup> ~~six~~ aspects of TRED, in the hope that in this way I may leave you with a more <sup>development</sup> ~~vivid~~ <sup>rounded</sup> image of ~~the group~~ <sup>TRED</sup>. These ~~six~~ <sup>5</sup> aspects are: 1. its definition and stated objectives; 2. its membership; 3. its conferences; 4. its publications; 5 its impact; *If there is time left, I wish mention* and 6. my aspirations for it.

1. Definition & Stated Objectives

TRED defines itself as "an association of academic economists." It states as its purpose as "to stimulate research, writing and discussion in the important but neglected field of natural resource taxation and in the relation of such taxation to other concerns of economists as, for example the allocation and utilization of resources, economic development, income distribution and employment." TRED sponsors annual conferences and arranges for publishing the proceedings to develop literature in these fields.

2. Membership *(Summit here 12th H, p. 5-A)*

TRED has lost two members by resignation. Of the other fourteen, two have died, leaving the current membership at 12. These 14 have been largely specialists and in this field I know of no comparable group in terms of eminence.

~~Four have served as president of the National Tax Association. The presidency of the NTA rotates among the three categories of its membership: academicians,~~ *The Natl. Tax Assoc. which is the largest organization of tax specialists in N. Amer.*

tax administrators and corporate tax specialists. Over the past 15 years, four of the five past

presidents of the NTA to come from academe ~~have~~ are in this group of 14. The

current editor and the current associate editor of the National Tax Journal are both

TRED members. The past chairman of the property tax committee of the NTA is

a TRED member. At least 9 have served at one time or another on the Board of Gov. of NTA. *Support at least 2 more of TRED's members will gain the presidency in the future.*

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## H G F - 5A

~~Members~~ Potential additions to TRED are discussed and, if unanimously approved, are invited to join. The only catechism is a reminder of TRED's objective, as I quoted it to you <sup>earlier</sup>. The only one ever to turn down <sup>such</sup> an invitation was Robert Hutchins.

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Let me hasten to add that this identification of TRED's eminence with the National Tax Association is admittedly narrow and pays scant tribute to the basic scholarliness of TRED's members: to the world-wide consulting service rendered, to the authorship of countless articles on the property tax, to the outstanding single book written on this subject in the past forty years, to cite but a few of the contributions these men have made.

3. Conferences You will recall that at its original meeting the Academic Planning Committee had cited the urgent need for current scholarly literature on <sup>method</sup> land value taxation and had recommended the conference <sup>as</sup> the way to get that literature. <sup>(Insert 6/4)</sup> TRED has so far held 13 conferences. Its 14th is scheduled for this October. After 4 conferences on various aspects of natural resource taxation, Dick Lindholm proposed that TRED zero in on the property ~~tax~~ tax and he offered to chair the 1965 conference on the theme "Property Taxation: U. S. A. " So successful was this conference and the book that came out of it that some members have been loath to move away from this general area, <sup>on the principle of</sup> never desert <sup>ing</sup> a winning suit! Last ~~year's~~ <sup>informal</sup> year's on "Metropolitan Financing and Growth Management Policies" widened the <sup>horizon</sup> ~~focus~~ somewhat and this year's will finally ~~attempt to~~ focus on employment. Equity, which is so eschewed by many economists, always rears its <sup>beautiful</sup> ~~ugly~~ head and so gets <sup>attention</sup> ~~attention~~ if only peripherally. It is properly a part of income distribution. Someday it will receive its due - I hope! - when we turn to this concern of economists.

4. Publications. TRED's concern with the urgent need for scholarly, current literature on land value taxation, as produced by conferences, was not immediately shared by publishers of such material. As we learned, in general they were just not interested. Thompson Webb, Jr., director of the University of Wisconsin Press, finally revealed the reason to me. University presses are in the business of publishing scholarly books, <sup>potential</sup> ~~proceedings~~ <sup>proceedings are a collection of articles;</sup> not scholarly articles; these ~~books~~ belong in scholarly journals. ~~Proceedings~~ The only basis for accepting proceedings is that, by some magic of editing, the editor has transmuted them into a unified structure, which he

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6A

TRED's conference methodology is perhaps best expressed in the description 1969

Dan Holland used in his invitations to TRED's conference on The Assessment of

Land Value: to quote: "All of TRED's members are deeply interested in site

value taxation; a number of us are proponents. But our aim is to explore issues,

not to push preferences. Our ~~E~~ Conferences are not #loaded."

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*in addition to rigorous editing,*

conceivably can achieve by a suitable Introduction and /or Conclusion. After considering other secondary matters, Mr. Webb agreed to have an editor look at a TRED manuscript and, if ~~generally~~ deemed generally suitable, to have it sent out for the ~~customary review~~ the ~~reviewers~~ of the Press by ~~the~~ independent specialists. The first such to be so handled was Mason Gaffney's Extractive Resources and Taxation, which won ~~high praise and acc~~ acceptance with ~~Six~~ Seven high praise. ~~Five~~ others have been ~~similarly~~ ~~accepted~~ submitted and accepted. The ninth will shortly be submitted. ~~The eighth~~ Seven volumes have been published. The Press generally has more books pass its review board than it has ~~the means to~~ finances to publish. To obviate this competition for publishing funds, the Foundation agreed to advance manufacturing and promotional costs, subject to recovery out of sales. So far the Foundation has advanced 28,210. which, with credits, has so far financed 77,520. of costs. Two of the books have been reissued in paperback. The first two to have been published have already returned all costs and now show modest surpluses.

##### 5. Impact of TRED.

Impact. The evaluation of TRED's accomplishments ~~and their value~~ is obviously a subjective matter. One can apply "before and after" evaluations to this determination. <sup>But</sup> Again, these will be subjective. Admittedly, I am strongly biased, <sup>leaving to you the measuring of this.</sup> and in favor of TRED. With this apology, let me cite instances <sup>that to me are important,</sup> ~~at random,~~ without any attempt to measure their relative strengths.

Item: During the tour, most of those I met who looked with more or less favor on George did not feel comfortable about espousing these feelings. Some felt that their scholarliness was for that reason suspect in the eyes of their peers. Only a few didn't mind this. One of the strong impulses to establishing TRED and to joining it was the sense of community ~~thereby won,~~ <sup>with</sup> a community of those sharing common understandings. The longer TRED has stayed in business and the wider its acceptance by its peers, the stronger this has become. (An

~~Item:~~ amusing side-light was revealed at last year's conference. In the introduction to a paper he was giving, Roy Bahl of Syracuse <sup>factionally</sup> alluded to TRED as a kind of Single-Taxer. At a TRED business meeting that evening Roy was proposed and accepted for membership. He accepted with ~~deliberate~~ <sup>deliberate</sup> instances <sup>thereby</sup> evening the mission to join this "brand-faithful team".

Item: There has been a definite moving forward L.V.T. among academicians, over the last 15 years (to pick a figure at random). For instance at the Tax Institute of America's Symposium on the Property Tax in Chicago in 1966, D.H. Clark, a tax administrator from Washington, D.C., at the close of the conference made this comment: "Now it seems to be the P.D.'s who are supporting such value taxation, whereas it was the other way around at the time of Henry George." Arthur Baker, sitting next to me, nudged me and said "And TRED has had an important part in this change."

Along these same lines, my son Ronald, living in N.J. and working for a contractor in Princeton, called me one night back around 1969. He had been dining at the Princeton Inn. There a few professors were at the next table. They were at Princeton for a conference. One of them was telling the others about a group centered at Milwaukee which was ~~actually~~ <sup>actively</sup> pushing the ideas of Henry George. He named me and he named Arthur Baker's, Nassau



Constantly recommends one <sup>or two</sup> of <sup>10</sup> TRED's books, depending on what he is dealing with.

I have here a bulletin put out by something called the American Industrial Development Council in Jan 1970. It reads: "

All three of these are TRED volumes - specifically #2, 3 & 4.

Lastly on this <sup>point of TRED books</sup> subject,

let me refer you to a Background Study prepared by the Congressional Research Service for the subcommittee on Inter-governmental Relations of the Committee on Government Operations of the U.S. Senate (the so-called "Muskie Committee") dated Feb. 24, 1971, Government Document 57-243, entitled Property Taxation: Effects on Land Use and Local Government Revenues. The pamphlet is 65 <sup>long</sup> pages. It has 56 footnotes, 21 of these 56 refer to TRED books.

Let me ~~also~~ mention the ~~total~~ impact of TRED on the I.A.A.O. Int. A.A.O. which includes a paper on the <sup>to the conference on P.T. USA. in 1965.</sup> Personal of Fax from Earl Bunker, Earl wrote me urging us to invite the late Mr. Bernard Bachman, Pres. of the I.A.A.O. John and he came. He then invited me to lunch and dinner. He introduced me to the staff and especially to the Exec. Dir. Paul Conroy. Since then I have attended two of our conferences, giving a paper at one and making valuable suggestions of participants, especially for our conf. on Government of Land Value. In the meantime I had kept the Foundation informed of this important development. So Al Pleydell came out to

